

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, AUGUST 19, 2025 7 PM**

Ms. Wolbert read the SPECIAL NOTE: To meet the requirements established by the Office of Open Records for virtual meetings, this meeting shall be audio and video recorded via WebEx and East Stroudsburg Borough Page on Facebook from the initial announcement of the meeting until its end with the exception of the executive session if any, which shall not be recorded.

PRESENT IN PERSON: Sonia Wolbert; Carrie Panepinto; Jane Gagliardo; Paul Shemansky; Mayor Victor Brozusky; Kelly Lewis, Borough Manager; Solicitor John Prevoznik; Nate Oiler, Borough Engineer of RKR Hess; Lee Philips, Director of Public Works; Layla Richard-Rau, Director of Finance; and Danielle Decker, Assistant to Borough Manager.

ABSENT: Edmund Freeborn; Erika Huber;

Ms. Wolbert called the meeting to order at 7:04 PM and lead in the Pledge of Allegiance.

Report on Executive Session: Solicitor Prevoznik reported there was an Executive Session that began at 6:30 PM and Sonia Wolbert, Carrie Panepinto, Jane Gagliardo, Paul Shemansky Mayor Victor Brozusky, Kelly Lewis, Borough Manager, and himself were all present. Personnel matters, contractual negotiations, another personnel matter that may be possible discipline, legal discussion in regard to the water main break, a legal discussion in regard to the middle dam and the on-going litigation and over 800 documents before the court, a pending criminal matter, and a threat of litigation were all discussed. There were no decisions made. The Executive Session ended at 7:01 PM.

Minutes of August 5, 2025 Council Regular Meeting: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the August 5, 2025 Council Regular Meeting Minutes. The motion passed unanimously.

Public Comments – Agenda Items: There were no public comments.

Treasurer’s Report:

Cash and Accounts Receivable Report prepared by the Director of Finance: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to accept the Cash and Accounts Receivable Report prepared by the Director of Finance. The motion passed unanimously.

Budget to Actual Report prepared by the Director of Finance: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to accept the Budget to Actual Report prepared by the Director of Finance. The motion passed unanimously.

Budget Modification Report: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve the Budget Modification Report prepared by the Director of Finance. The motion passed unanimously.

Cash Account Transfer Report prepared by the Director of Finance: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the Cash Account Transfer Report prepared by the Director of Finance. The motion passed unanimously.

2025 Adjusting Journal Entries Report: A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to approve the 2025 Adjusting Journal Entries Report prepared by the Director of Finance. The motion passed unanimously.

Finance Report: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to accept the unaudited Finance Report as distributed and attach to the minutes. The motion passed unanimously.

Engineer's Action Item's: No action items

Engineer Update on Paving Project: Mr. Oiler gave an update on the 2025 Paving Project with Northeast Site Contractors (NSC).

East Stroudsburg Community Alliance (ECA): Ms. Wolbert stated there was nothing to report.

Fire Report: distributed via email:

Chief Black reported it was a busy July and there was a day with two fires in one day. Chief Black reported on the on-going training and stated the importance for people to clean out their dryer vents.

REPORTS:

Public Works: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to accept the Public Works Report as distributed and attached to the minutes. The motion passed unanimously.

Zoning Report: distributed via email

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to accept the Zoning Report as distributed and to be attached to the minutes on the website. The motion passed unanimously.

COMMITTEES:

Operations Committee: No meeting

Zoning and Planning Committee (ZAP): No meeting.

Community Relations Committee: Ms. Panepinto gave a brief re-cap of the meeting. Ms. Panepinto announced the Baseball Field dedication and opening is scheduled for May 2026, Fall Beautification Day is scheduled for September 20. Ms. Panepinto announced the bumper stickers have arrived and available to pick-up and how to inform people where places to park around the Borough was discussed during the meeting.

Correspondence: Ms. Wolbert read liquor license transfer for Lunch Break Café Company – 154 Washington Street and Mr. Lewis explained it was receipt of from the transfer that was received.

Mayor Victor Brozusky: Mayor Brozusky gave kudos to Lee and everyone for the watermain break and how quickly the water was back on. Mayor Brozusky stated how Henry Street is being blocked by UGI doing work. Mayor Brozusky informed that there is a dumpster on Dansberry Terrace that the day after the garbage is collected is already completely filled and overflowing the next day. The Mayor reminded everyone that East Stroudsburg University (ESU) is back in session and if anyone has any problems with any houses to call the non-emergency 9-1-1 number to report the problems. Mayor Brozusky added with school back in session, if anyone has any trouble with drop-offs to reach out to him and let him know.

Carrie Panepinto: Nothing to report..

Jane Gagliardo: Ms. Gagliardo inquired about a residence on Walnut Street for they seemed to be running a business out of there by fixing and selling cars. Ms. Gagliardo asked if anyone looked into the safety sticks to help with parking.

Paul Shemansky: Mr. Shemansky inquired when Inn that had burned was coming down.

Sonia Wolbert: Ms. Wolbert thanked Lee for getting rid of the graffiti on the bridge and for the watermain break.

Solicitor's Report: Salvation Army: Time Waiver: A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to approve the Salvation Army Land Development Time Waiver Request for an elevator addition to which the work must be completed by November 18, 2025. The motion passed unanimously.

Manager's Report: Mr. Lewis thanked Lee for the work on the watermain break and also Russ Scott, Borough Engineer for dropping everything and coming down to help with it. Mr. Lewis announced the Fall Borough Beautification Day is September 20, 2025. Mr. Lewis explained how welcome packets for East Stroudsburg University (ESU) to include parking rules were made and Welcome Packets for JT Lambert students involving Recycling were produced to help increase recycling efforts in the Borough.

Resolutions 13-2025 & 14-2025: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to table Resolution 13-2025 for consolidation of lots for The Route 209 Partnership known as Parcel 1 and Resolution 14-2025 for consolidation of lots for The Route 209 Partnership known as Parcel 2. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve proposal from ARGS Technology in the amount of \$4,980.20 for updated cameras for the Annex Building. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve Lehigh Valley Health Network – Pocono and East Stroudsburg University (ESU) 25th Annual Pink Light Walk on Thursday, October 2, 2025 starting at 5 PM contingent upon all fees and insurance documents being received and the police being notified. The walk will be starting at ESU's Science & Technology Center, up Normal Street towards Smith Street, turn right on Smith Street, turn right on East Brown Street, and end at Dale & Frances Hughes Cancer Center. All participants will be walking on sidewalks only. The Pink Fire Truck, Pink Ambulance, and ESU Band will also participate in the event. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the East Stroudsburg Youth Association (ESYA) Football & Cheer Kickoff Parade on Sunday, August 31, 2025 starting at 9:30 AM, contingent upon all fees and insurance documents being received and the police being notified. The parade route is from Dansbury Park to Day Street to Lenox Avenue, to Elizabeth Street, to entrance of Stadium and ends on South High School's Football Field. The walking parade will be with police and fire department escorts, along with parents, volunteers, and participants. The motion passed unanimously.

PennDOT Winter Maintenance Services Agreement; Resolution 16-2025: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve Resolution 15-2025 authorizing the Council President and Borough Manager to execute and deliver the Winter Maintenance Services Agreement between the Commonwealth of Pennsylvania, acting through the Department of Transportation (PennDOT) and the Borough of East Stroudsburg.

PennDOT Agility Agreement; Resolution 16-2025: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve Resolution 16-2025 authorizing the Council President and Borough Manager to execute and deliver the Agility Agreement between the Commonwealth of Pennsylvania, acting through the Department of Transportation (PennDOT) and the Borough of East Stroudsburg. The motion passed unanimously.

Resolution 17-2025 Emergency Procurement for Water Main Break 8.13.2025: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve Resolution 17-2025, with the addition of #5 Bonding within the Resolution, declaring an emergency and authorizing the procurement of necessary goods and services without adherence to formal competitive bidding requirements for the water main break that happened on August 13, 2025 on South Courtland Street. The motion passed unanimously.

Northeast Site Contractors Change Order: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to authorize the Borough Manager to execute a Change Order with Northeast Site Contractors to include pavement improvements on Oak Street from Birch Street to Sixth Street (excluding the Fourth Street intersection) in the 2025 paving contract. The amount of the Change Order shall not exceed \$95,000.00. The basis of the payment will be based on the contract unit costs and measured quantities. The motion passed unanimously.

Resolutions 18-2025 for Robab Estates, LLC Lot Joinder: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve Resolution 18-2025 for consolidation of lots for Robab Estates, LLC. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to table the Borough Manager and Director of Public Works to sign and deliver PennDOT forms to transfer the title for Fire Chief's Vehicle from the Borough of East Stroudsburg to the East Stroudsburg Volunteer Fireman Relief Association. The motion passed unanimously.

Informational Items: Ms. Wolbert announced the following informational items were placed in the packets for Council: Stabilization of Sambo Creek via Maple Ave and the July 2025 waste Management Tonnage Report

Public Comments – New Business & Non-Agenda Items: Laura Kessler of Analomink Street inquired if down lights were being considered for the street lights. Ms. Kessler brought up about bulk items for trash and that Styrofoam is not one of the items accepted as a bulk item that it must be put into a trash can. Ms. Kessler asked if the Borough was considering banning plastic grocery bags. Ms. Kessler asked about the entryway and exit way down by the packing store.

Ratification of Bills Payable: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the Warrant List #250819. The motion passed unanimously.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to adjourn the Council Meeting at 7:57 PM. The motion passed unanimously.

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
July 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>7/31/2025</u>	<u>Y-T-D</u> <u>7/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	2,997,252.98	2,563,926.67	433,326.31	0.17	3,845,129.00	(847,876.02)	(0.22)
301-2000 Property Tax-Prior Year	0.00	0.00	0.00	0.00	555.00	(555.00)	(1.00)
301-3000 Property Tax-Interim	466.01	818.66	(352.65)	(0.43)	333.00	133.01	0.40
301-4000 Property Tax - Delinquent	86,869.95	70,934.21	15,935.74	0.22	143,644.00	(56,774.05)	(0.40)
TOTAL TAXES	3,084,588.94	2,635,679.54	448,909.40	0.17	3,989,661.00	(905,072.06)	(0.23)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	97,392.72	96,126.66	1,266.06	0.01	160,000.00	(62,607.28)	(0.39)
310-2000 Earned Income Tax	639,123.76	621,289.89	17,833.87	0.03	1,200,000.00	(560,876.24)	(0.47)
310-5000 Municipal Service Tax	170,923.32	172,181.14	(1,257.82)	(0.01)	325,000.00	(154,076.68)	(0.47)
TOTAL ACT 511 TAXES	907,439.80	889,597.69	17,842.11	0.02	1,685,000.00	(777,560.20)	(0.46)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	12,310.37	5,996.00	6,314.37	1.05	12,900.00	(589.63)	(0.05)
321-6100 Rental License	13,206.03	143,906.00	(130,699.97)	(0.91)	212,850.00	(199,643.97)	(0.94)
321-6110 Short-Term Rental Lic.	0.00	0.00	0.00	0.00	3,225.00	(3,225.00)	(1.00)
321-8000 Cable TV Franchise Tax	18,756.92	41,572.17	(22,815.25)	(0.55)	105,000.00	(86,243.08)	(0.82)
TOTAL LICENSES/PERMITS	44,273.32	191,474.17	(147,200.85)	(0.77)	333,975.00	(289,701.68)	(0.87)
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	1,189.00	150.00	1,039.00	6.93	1,935.00	(746.00)	(0.39)
322-8200 Street Opening Permits	16,650.99	14,633.00	2,017.99	0.14	11,610.00	5,040.99	0.43
322-9400 Misc Permits	1,646.50	538.50	1,108.00	2.06	2,580.00	(933.50)	(0.36)
TOTAL NON-BUSINESS PERMITS	19,486.49	15,321.50	4,164.99	0.27	16,125.00	3,361.49	0.21
<u>FINES</u>							
331-1100 Vehicle Code Violations	67,734.11	120,764.03	(53,029.92)	(0.44)	180,000.00	(112,265.89)	(0.62)
331-1200 Violation of Zoning Ord & Statutes	18,414.26	19,156.11	(741.85)	(0.04)	25,000.00	(6,585.74)	(0.26)
TOTAL FINES	86,148.37	139,920.14	(53,771.77)	(0.38)	205,000.00	(118,851.63)	(0.58)
<u>INTEREST</u>							
TOTAL INTEREST	138,161.43	136,934.68	1,226.75	0.01	145,000.00	(6,838.57)	(0.05)
<u>RENTS</u>							
342-4700 Borough Property Rental	1.00	0.00	1.00	0.00	0.00	1.00	0.00
342-5310 Royalties - Cell Tower	17,952.09	17,429.20	522.89	0.03	40,000.00	(22,047.91)	(0.55)
TOTAL RENTS	17,953.09	17,429.20	523.89	0.03	40,000.00	(22,046.91)	(0.55)
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)	(1.00)
354-1230 PA Small H2O Grant- Brown St	0.00	58,066.00	(58,066.00)	(1.00)	0.00	0.00	0.00
354-1260 American Recovery Funds	3,460.74	0.00	3,460.74	0.00	7,008.00	(3,547.26)	(0.51)
TOTAL STATE GRANTS	3,460.74	58,066.00	(54,605.26)	(0.94)	29,008.00	(25,547.26)	(0.88)
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	244,818.84	244,456.68	362.16	0.00	240,000.00	4,818.84	0.02
355-0030 Turnback Allocation	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	1,200.00	1,400.00	(200.00)	(0.14)	3,875.00	(2,675.00)	(0.69)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	0.00	0.00	0.00	135,500.00	(135,500.00)	(1.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	0.00	0.00	0.00	46,750.00	(46,750.00)	(1.00)
TOTAL STATE SHARED REVENUE	252,058.84	251,896.68	162.16	0.00	432,165.00	(180,106.16)	(0.42)
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	8,888.10	8,168.40	719.70	0.09	5,500.00	3,388.10	0.62
TOTAL PILOT	8,888.10	8,168.40	719.70	0.09	5,500.00	3,388.10	0.62
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	6,325.00	5,411.00	914.00	0.17	8,000.00	(1,675.00)	(0.21)
361-3300 Permits - Zoning - Gen Government	22,301.06	21,338.98	962.08	0.05	38,700.00	(16,398.94)	(0.42)
361-3310 Building Permits	175,006.25	58,016.86	116,989.39	2.02	96,750.00	78,256.25	0.81

East Stroudsburg Borough
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July 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>7/31/2025</u>	<u>Y-T-D</u> <u>7/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
361-3320 Resale Inspections	11,804.00	11,068.80	735.20	0.07	6,450.00	5,354.00	0.83
361-3400 Zoning Plan Review	92,718.46	47,384.32	45,334.14	0.96	32,250.00	60,468.46	1.87
TOTAL GENERAL GOVERNMENT	308,154.77	143,219.96	164,934.81	1.15	182,150.00	126,004.77	0.69
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
TOTAL PUBLIC SAFETY	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	47,637.57	54,577.35	(6,939.78)	(0.13)	161,250.00	(113,612.43)	(0.70)
363-2200 Parking Permits	18,327.54	12,607.06	5,720.48	0.45	25,800.00	(7,472.46)	(0.29)
363-2210 Residential Parking Permit	263.50	2,320.00	(2,056.50)	(0.89)	3,870.00	(3,606.50)	(0.93)
363-2300 Meter Bags	0.00	88.00	(88.00)	(1.00)	1,097.00	(1,097.00)	(1.00)
363-5100 PennDOT Snow Removal	0.00	0.00	0.00	0.00	20,000.00	(20,000.00)	(1.00)
363-5200 Borough DPW Services	0.00	483.00	(483.00)	(1.00)	750.00	(750.00)	(1.00)
TOTAL HIGHWAYS & STREETS	66,228.61	70,075.41	(3,846.80)	(0.05)	212,767.00	(146,538.39)	(0.69)
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	841,856.73	877,839.33	(35,982.60)	(0.04)	1,750,000.00	(908,143.27)	(0.52)
364-2020 Lien Sewer Rents	1,603.75	4,373.00	(2,769.25)	(0.63)	8,500.00	(6,896.25)	(0.81)
364-3010 Solid Waste User Fees	1,023,316.30	913,286.92	110,029.38	0.12	1,169,956.00	(146,639.70)	(0.13)
364-3020 Solid Waste Fees Penalties	25,000.71	(237.12)	25,237.83	(106.43)	29,975.00	(4,974.29)	(0.17)
364-3030 Solid Waste Bulk Items and Bags	7,322.42	8,620.40	(1,297.98)	(0.15)	17,825.00	(10,502.58)	(0.59)
364-3150 Lien Rents Solid Waste	3,921.94	5,544.24	(1,622.30)	(0.29)	1,500.00	2,421.94	1.61
364-3160 Lien Interest & Cost	5,268.73	5,136.34	132.39	0.03	8,500.00	(3,231.27)	(0.38)
364-6010 Stroud SA Rentals	8,027.48	16,054.96	(8,027.48)	(0.50)	32,500.00	(24,472.52)	(0.75)
364-7010 Smithfield SA Rentals	35,151.18	0.00	35,151.18	0.00	145,000.00	(109,848.82)	(0.76)
364-9000 EDU Connection Fees	0.00	8,669.60	(8,669.60)	(1.00)	63,522.00	(63,522.00)	(1.00)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	41,038.41	24,447.89	16,590.52	0.68	45,000.00	(3,961.59)	(0.09)
TOTAL SANITATION	1,992,507.65	1,863,735.56	128,772.09	0.07	3,297,778.00	(1,305,270.35)	(0.40)
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	1,729.50	150.00	1,579.50	10.53	150.00	1,579.50	10.53
378-2100 Water Rents	1,086,413.93	1,025,750.08	60,663.85	0.06	2,838,000.00	(1,751,586.07)	(0.62)
378-2110 Lien Rents	5,666.39	(20.28)	5,686.67	(280.41)	25,000.00	(19,333.61)	(0.77)
378-2120 Lien Costs & Interest	2,339.43	6,830.88	(4,491.45)	(0.66)	2,000.00	339.43	0.17
378-2130 Hydrant Fees	515.00	(165.00)	680.00	(4.12)	0.00	515.00	0.00
378-4300 Water Sales Bulk	0.00	69,660.27	(69,660.27)	(1.00)	110,000.00	(110,000.00)	(1.00)
378-9000 EDU Connection Fees	0.00	4,792.50	(4,792.50)	(1.00)	87,991.00	(87,991.00)	(1.00)
378-9200 Penalties	56,723.13	29,635.27	27,087.86	0.91	40,250.00	16,473.13	0.41
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00	0.00	0.00	3,395.00	0.00
378-9400 Water Dept. Services	0.00	0.00	0.00	0.00	1,850.00	(1,850.00)	(1.00)
TOTAL PMT FROM WATER CO	1,156,782.38	1,136,633.72	20,148.66	0.02	3,105,241.00	(1,948,458.62)	(0.63)
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	30,319.90	16,224.44	14,095.46	0.87	30,251.00	68.90	0.00
380-1070 Miscellaneous Income	5,545.83	20,439.51	(14,893.68)	(0.73)	5,000.00	545.83	0.11
380-5100 Shopping Cart Fees	3,822.00	1,410.00	2,412.00	1.71	2,000.00	1,822.00	0.91
TOTAL MISC. REVENUES	39,687.73	38,073.95	1,613.78	0.04	46,251.00	(6,563.27)	(0.14)
<u>CONTR. FROM PRIVATE</u>							
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	9,165.80	58,620.01	(49,454.21)	(0.84)	15,000.00	(5,834.20)	(0.39)
TOTAL SALE OF ASSETS	9,165.80	58,620.01	(49,454.21)	(0.84)	15,000.00	(5,834.20)	(0.39)
<u>TRANSFERS</u>							
392-0011 Transfer from General Fund Reserves	0.00	0.00	0.00	0.00	17,772.00	(17,772.00)	(1.00)

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
July 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>7/31/2025</u>	<u>Y-T-D</u> <u>7/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
392-0100 Transfer from Recreation Fund Res.	0.00	0.00	0.00	0.00	35,544.00	(35,544.00)	(1.00)
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	53,316.00	(53,316.00)	(1.00)
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	3,903.54	245,408.09	(241,504.55)	(0.98)	0.00	3,903.54	0.00
TOTAL CAPITAL PROCEEDS	3,903.54	245,408.09	(241,504.55)	(0.98)	0.00	3,903.54	0.00
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	0.00	0.00	0.00	18,000.00	(18,000.00)	(1.00)
395-3000 Dividends Received - Health Insurance	49,685.72	152,502.53	(102,816.81)	(0.67)	150,000.00	(100,314.28)	(0.67)
TOTAL DIVIDENDS	49,685.72	152,502.53	(102,816.81)	(0.67)	168,000.00	(118,314.28)	(0.70)
Total Revenues	8,188,575.32	8,052,757.23	135,818.09	0.02	13,963,937.00	(5,775,361.68)	(0.41)
<u>Expenses</u>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	8,662.09	8,333.19	(328.90)	(0.04)	15,000.00	6,337.91	0.42
400-1120 Mayor Salary	2,833.36	3,333.36	500.00	0.15	5,000.00	2,166.64	0.43
400-1610 FICA - Legislative	729.24	723.31	(5.93)	(0.01)	1,240.00	510.76	0.41
400-1630 Medicare - Legislative	170.51	169.12	(1.39)	(0.01)	290.00	119.49	0.41
400-3110 Training/Conferences	0.00	100.00	100.00	1.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	3,449.61	1,305.00	(2,144.61)	(1.64)	4,500.00	1,050.39	0.23
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL LEGISLATIVE	15,844.81	13,963.98	(1,880.83)	(0.13)	28,530.00	12,685.19	0.44
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	81,738.51	99,127.81	17,389.30	0.18	157,376.00	75,637.49	0.48
401-1220 DPW Director Salary -Admin	52,839.09	51,482.79	(1,356.30)	(0.03)	99,996.00	47,156.91	0.47
401-1400 Admin Staff Salary	63,844.93	59,302.50	(4,542.43)	(0.08)	159,420.00	95,575.07	0.60
401-1610 FICA - Admin	12,340.96	8,455.95	(3,885.01)	(0.46)	25,935.00	13,594.04	0.52
401-1630 Medicare - Admin	2,912.85	1,988.61	(924.24)	(0.46)	6,065.00	3,152.15	0.52
401-1830 Admin - Overtime	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
401-2100 Office Supplies - Administration	15,166.54	14,495.39	(671.15)	(0.05)	15,000.00	(166.54)	(0.01)
401-2130 Office Equipment/Furniture	2,094.27	2,489.05	394.78	0.16	2,500.00	405.73	0.16
401-2140 IT Expenses	31,931.60	26,251.01	(5,680.59)	(0.22)	30,000.00	(1,931.60)	(0.06)
401-2150 Computer Equipment/Supplies-Gen Government	16,234.30	4,538.16	(11,696.14)	(2.58)	10,000.00	(6,234.30)	(0.62)
401-2160 Equipment Maintenance	693.75	714.71	20.96	0.03	3,000.00	2,306.25	0.77
401-2300 Vehicle Expense	0.00	0.00	0.00	0.00	8,500.00	8,500.00	1.00
401-3110 Data Storage software	5,880.00	5,834.00	(46.00)	(0.01)	9,000.00	3,120.00	0.35
401-3210 Telephone - Gen Government	7,543.10	3,846.91	(3,696.19)	(0.96)	9,000.00	1,456.90	0.16
401-3250 Postage - Payroll Processing Fee	15,757.69	12,899.90	(2,857.79)	(0.22)	20,000.00	4,242.31	0.21
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	6,416.89	8,048.28	1,631.39	0.20	15,000.00	8,583.11	0.57
401-3450 Contracted Admin Services	2,090.14	0.00	(2,090.14)	0.00	0.00	(2,090.14)	0.00
401-4200 Association Dues/Subscriptions	15,117.72	11,860.58	(3,257.14)	(0.27)	18,000.00	2,882.28	0.16
401-4600 Training/Conference - General Government	349.00	200.00	(149.00)	(0.75)	5,000.00	4,651.00	0.93
TOTAL GENERAL GOVT	332,951.34	311,535.65	(21,415.69)	(0.07)	598,492.00	265,540.66	0.44
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	53,884.58	15,120.18	(38,764.40)	(2.56)	102,191.00	48,306.42	0.47
402-1400 Finance - Staff Salaries	76,871.37	62,367.71	(14,503.66)	(0.23)	110,531.00	33,659.63	0.30
402-1610 Fica	8,140.24	4,804.26	(3,335.98)	(0.69)	13,188.00	5,047.76	0.38
402-1630 Medicare	1,704.86	1,051.21	(653.65)	(0.62)	3,085.00	1,380.14	0.45
402-1830 Finance Staff Salaries - Overtime	23.40	0.00	(23.40)	0.00	0.00	(23.40)	0.00
402-3100 Trustee Chg Bond Payment	1,250.00	7,736.00	6,486.00	0.84	5,700.00	4,450.00	0.78
402-3110 Audit Services	0.00	10,000.00	10,000.00	1.00	53,000.00	53,000.00	1.00
402-3120 Accounting Services	0.00	5,970.56	5,970.56	1.00	6,500.00	6,500.00	1.00
402-3160 Billing Software	13,116.77	14,463.39	1,346.62	0.09	25,000.00	11,883.23	0.48

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>7/31/2025</u>	<u>Y-T-D</u> <u>7/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
402-3170 Accounting Software	3,759.00	7,165.44	3,406.44	0.48	26,900.00	23,141.00	0.86
402-3210 Credit Card Fees	27,220.59	23,787.05	(3,433.54)	(0.14)	40,000.00	12,779.41	0.32
TOTAL FINANCIAL ADMIN	185,970.81	152,465.80	(33,505.01)	(0.22)	386,095.00	200,124.19	0.52
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	4,360.80	4,424.00	63.20	0.01	8,216.00	3,855.20	0.47
403-1610 FICA	273.48	274.26	0.78	0.00	509.00	235.52	0.46
403-1630 Medicare	63.94	64.12	0.18	0.00	119.00	55.06	0.46
403-2100 Materials & Supplies	6.75	1,731.98	1,725.23	1.00	3,200.00	3,193.25	1.00
403-3150 Commissions Del. RE Taxes	4,343.16	3,546.75	(796.41)	(0.22)	3,200.00	(1,143.16)	(0.36)
403-3170 Commission Local Ser. Tax	2,450.83	3,329.23	878.40	0.26	4,500.00	2,049.17	0.46
403-3180 Commission Earned Income Tax	9,326.89	8,388.20	(938.69)	(0.11)	15,500.00	6,173.11	0.40
403-3190 Commission Deed Transfer Tax	1,947.86	1,922.54	(25.32)	(0.01)	1,500.00	(447.86)	(0.30)
TOTAL TAX COLLECTION	22,773.71	23,681.08	907.37	0.04	36,744.00	13,970.29	0.38
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	69,142.92	91,302.90	22,159.98	0.24	125,000.00	55,857.08	0.45
404-3160 Legal Services - WTP	177,655.52	192,844.38	15,188.86	0.08	135,000.00	(42,655.52)	(0.32)
404-3200 Legal Services - WWTP	22,124.14	58,903.96	36,779.82	0.62	85,000.00	62,875.86	0.74
TOTAL LEGAL SERVICES	268,922.58	343,051.24	74,128.66	0.22	345,000.00	76,077.42	0.22
<u>ENGINEERING</u>							
408-3130 Engineering	189,637.30	207,514.59	17,877.29	0.09	275,000.00	85,362.70	0.31
TOTAL ENGINEERING	189,637.30	207,514.59	17,877.29	0.09	275,000.00	85,362.70	0.31
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	0.00	216.98	216.98	1.00	1,000.00	1,000.00	1.00
409-3610 Electricity-Mun. Bldg.	7,752.02	5,790.88	(1,961.14)	(0.34)	12,000.00	4,247.98	0.35
409-3620 Electric Annex	2,139.50	1,406.07	(733.43)	(0.52)	3,000.00	860.50	0.29
409-3640 Gas (heat) - Annex	1,555.45	3,054.03	1,498.58	0.49	3,501.00	1,945.55	0.56
409-3730 Maintenance & Repair Annex	4,092.98	1,882.37	(2,210.61)	(1.17)	0.00	(4,092.98)	0.00
409-3740 Maintenance & Repairs	12,657.15	8,768.03	(3,889.12)	(0.44)	127,501.00	114,843.85	0.90
TOTAL MUNICIPAL BUILDING	28,197.10	21,118.36	(7,078.74)	(0.34)	147,002.00	118,804.90	0.81
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	1,788,787.56	1,717,229.50	(71,558.06)	(0.04)	3,066,493.00	1,277,705.44	0.42
TOTAL POLICE	1,788,787.56	1,717,229.50	(71,558.06)	(0.04)	3,066,493.00	1,277,705.44	0.42
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
411-2500 Vehicle Maint/Supplies- Fire Dept	6,625.71	14,292.54	7,666.83	0.54	7,500.00	874.29	0.12
411-2600 Small Tools/ Equipment	1,319.00	940.00	(379.00)	(0.40)	5,500.00	4,181.00	0.76
411-3210 Telephone - Fire Dept	499.71	1,145.09	645.38	0.56	2,500.00	2,000.29	0.80
411-3270 Radio Maintenance	500.00	0.00	(500.00)	0.00	10,000.00	9,500.00	0.95
411-3620 Electricity	7,879.78	5,086.47	(2,793.31)	(0.55)	11,500.00	3,620.22	0.31
411-3630 Gas (heat)	211.76	173.97	(37.79)	(0.22)	5,000.00	4,788.24	0.96
411-3730 Equipment Testing	5,381.05	3,732.43	(1,648.62)	(0.44)	10,000.00	4,618.95	0.46
411-4200 Building Maintenance- Fire Dept	18,450.29	8,852.94	(9,597.35)	(1.08)	10,000.00	(8,450.29)	(0.85)
411-4600 Contracted Services	937.44	1,030.75	93.31	0.09	2,500.00	1,562.56	0.63
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	12,881.89	12,881.89	0.00	0.00	23,924.00	11,042.11	0.46
TOTAL FIRE DEPARTMENT	54,686.63	48,136.08	(6,550.55)	(0.14)	104,424.00	49,737.37	0.48
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	6,018.08	28,652.77	22,634.69	0.79	6,018.00	(0.08)	0.00
413-1400 Staff Salary	28,433.63	74,909.61	46,475.98	0.62	203,654.00	175,220.37	0.86
413-1610 FICA - Code Enforcement	2,185.78	6,636.80	4,451.02	0.67	15,888.00	13,702.22	0.86
413-1630 Medicare - Code Enforcement	511.18	1,552.14	1,040.96	0.67	3,716.00	3,204.82	0.86
413-1830 Overtime	0.00	3,482.60	3,482.60	1.00	1,500.00	1,500.00	1.00
413-2000 Zoning & Codes	87,499.98	0.00	(87,499.98)	0.00	45,078.00	(42,421.98)	(0.94)
413-2100 Materials & Supplies - Codes	93.92	2,744.13	2,650.21	0.97	3,000.00	2,906.08	0.97
413-2150 Computer Equipment/Supplies-Code Enforcement	1,994.85	0.00	(1,994.85)	0.00	2,000.00	5.15	0.00

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>7/31/2025</u>	<u>Y-T-D</u> <u>7/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
413-2160 Uniforms	1,155.50	0.00	(1,155.50)	0.00	2,500.00	1,344.50	0.54
413-2300 Vehicle Operation - Code Enforcement	104.29	265.26	160.97	0.61	1,500.00	1,395.71	0.93
413-2500 Vehicle Maintenance	411.49	28.38	(383.11)	(13.50)	750.00	338.51	0.45
413-3150 Software License	1,188.00	1,782.67	594.67	0.33	8,000.00	6,812.00	0.85
413-3400 Advertising Expense	823.81	5,205.20	4,381.39	0.84	6,000.00	5,176.19	0.86
413-4200 Assoc. Dues/Subscriptions	252.00	349.02	97.02	0.28	350.00	98.00	0.28
413-4600 Training/Conference Expense	150.00	315.00	165.00	0.52	750.00	600.00	0.80
TOTAL CODE ENFORCEMENT	130,822.51	125,923.58	(4,898.93)	(0.04)	300,704.00	169,881.49	0.56
<u>PLANNING/ZONING</u>							
414-3130 Engineering	1,858.60	4,310.44	2,451.84	0.57	50,000.00	48,141.40	0.96
414-3140 Legal Services - Planning/Zoning	653.85	400.00	(253.85)	(0.63)	5,500.00	4,846.15	0.88
414-4500 Zoning & Codes Permitting	135,881.69	79,033.54	(56,848.15)	(0.72)	75,000.00	(60,881.69)	(0.81)
TOTAL PLANNING/ZONING	138,394.14	83,743.98	(54,650.16)	(0.65)	130,500.00	(7,894.14)	(0.06)
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	47,988.64	43,626.03	(4,362.61)	(0.10)	82,267.00	34,278.36	0.42
TOTAL EMERGENCY SERVICES	47,988.64	43,626.03	(4,362.61)	(0.10)	82,267.00	34,278.36	0.42
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	6,048.89	5,301.48	(747.41)	(0.14)	14,231.00	8,182.11	0.57
421-1610 FICA - Health Dept	379.17	328.70	(50.47)	(0.15)	882.00	502.83	0.57
421-1630 Medicare - Health Dept	88.68	76.86	(11.82)	(0.15)	206.00	117.32	0.57
421-2100 Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
TOTAL HEALTH DEPARTMENT	6,516.74	5,707.04	(809.70)	(0.14)	15,419.00	8,902.26	0.58
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	74,442.09	51,303.93	(23,138.16)	(0.45)	140,482.00	66,039.91	0.47
426-1610 FICA	4,668.25	3,228.28	(1,439.97)	(0.45)	8,710.00	4,041.75	0.46
426-1630 Medicare	1,091.77	754.99	(336.78)	(0.45)	2,037.00	945.23	0.46
426-1830 Overtime	224.25	1,035.00	810.75	0.78	3,000.00	2,775.75	0.93
426-1910 Uniforms	4,509.47	99.99	(4,409.48)	(44.10)	6,000.00	1,490.53	0.25
426-2270 Supplies	2,719.11	2,051.96	(667.15)	(0.33)	8,500.00	5,780.89	0.68
426-2500 Recycling Grant to Twin Boros	0.00	0.00	0.00	0.00	30,000.00	30,000.00	1.00
TOTAL SANITATION	87,654.94	58,474.15	(29,180.79)	(0.50)	198,729.00	111,074.06	0.56
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	11,496.12	7,979.50	(3,516.62)	(0.44)	15,000.00	3,503.88	0.23
427-4700 Refuse Coll/Disp Contract	526,303.36	541,118.32	14,814.96	0.03	989,576.00	463,272.64	0.47
427-4710 WM Extra Bags and Tags	4,700.50	4,200.00	(500.50)	(0.12)	7,500.00	2,799.50	0.37
TOTAL SOLID WASTE	542,499.98	553,297.82	10,797.84	0.02	1,012,076.00	469,576.02	0.46
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	172,981.98	133,336.48	(39,645.50)	(0.30)	289,679.00	116,697.02	0.40
429-1610 Social Security- Sewer Fund	10,764.76	8,462.32	(2,302.44)	(0.27)	18,146.00	7,381.24	0.41
429-1630 Medicare - Sanitary Sewer	2,565.81	1,979.10	(586.71)	(0.30)	4,244.00	1,678.19	0.40
429-1830 Sewer Overtime	1,863.96	3,142.79	1,278.83	0.41	3,000.00	1,136.04	0.38
429-2100 Office Supplies	512.47	2,596.45	2,083.98	0.80	4,000.00	3,487.53	0.87
429-2110 Chemicals	27,122.07	23,921.66	(3,200.41)	(0.13)	60,000.00	32,877.93	0.55
429-2120 Safety Supplies	351.42	0.00	(351.42)	0.00	3,000.00	2,648.58	0.88
429-2150 Computer Equip & Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
429-2200 Materials & Supplies- WWTP	5,303.41	5,143.87	(159.54)	(0.03)	9,000.00	3,696.59	0.41
429-2300 Fuel Oil	13,949.22	9,431.86	(4,517.36)	(0.48)	27,000.00	13,050.78	0.48
429-2310 Vehicle Operation	50.67	0.00	(50.67)	0.00	1,200.00	1,149.33	0.96
429-2380 Uniforms	12,013.90	67.03	(11,946.87)	(178.23)	11,500.00	(513.90)	(0.04)
429-2600 Small Tools/Minor Equipment	173.40	1,711.43	1,538.03	0.90	2,500.00	2,326.60	0.93
429-3160 Laboratory Fees	38,375.19	33,162.75	(5,212.44)	(0.16)	60,000.00	21,624.81	0.36
429-3200 Telephone - Sewer	1,234.66	1,176.02	(58.64)	(0.05)	3,000.00	1,765.34	0.59
429-3610 Electric - Sewer	62,215.82	56,787.25	(5,428.57)	(0.10)	86,000.00	23,784.18	0.28
429-3700 Pump Station Maint & Repair	0.00	684.75	684.75	1.00	15,000.00	15,000.00	1.00
429-3710 WWTP Maint & Repairs	16,142.46	20,351.22	4,208.76	0.21	25,000.00	8,857.54	0.35

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>7/31/2025</u>	<u>Y-T-D</u> <u>7/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
429-3720 Collection System Maintenance	12,884.18	5,226.72	(7,657.46)	(1.47)	20,000.00	7,115.82	0.36
429-3730 WWTP Building-Maint & Repair	4,781.05	1,496.40	(3,284.65)	(2.20)	40,000.00	35,218.95	0.88
429-3740 Equipment Maintenance Collections	816.38	10,225.89	9,409.51	0.92	7,500.00	6,683.62	0.89
429-4100 Sewer Backup Expenses	1,828.00	1,756.00	(72.00)	(0.04)	2,500.00	672.00	0.27
429-4200 Dues/Subscriptions-Sewer	4,370.00	7,249.05	2,879.05	0.40	8,000.00	3,630.00	0.45
429-4500 Contracted Line Maintenance	2,054.49	432.00	(1,622.49)	(3.76)	85,500.00	83,445.51	0.98
429-4600 Training - Sanitary Sewer	412.00	30.00	(382.00)	(12.73)	2,000.00	1,588.00	0.79
429-4700 Sludge Disposal	70,712.67	44,994.61	(25,718.06)	(0.57)	100,000.00	29,287.33	0.29
429-7410 Capital Improvements	0.00	24,080.00	24,080.00	1.00	0.00	0.00	0.00
429-7420 Capital Improvement Collection System	0.00	14,352.00	14,352.00	1.00	0.00	0.00	0.00
429-7430 Vehicle Purchase	0.00	22,257.00	22,257.00	1.00	0.00	0.00	0.00
TOTAL COLLECTION SYSTEM	463,479.97	434,054.65	(29,425.32)	(0.07)	888,769.00	425,289.03	0.48
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	67,619.50	38,590.66	(29,028.84)	(0.75)	85,024.00	17,404.50	0.20
430-1300 Salaries & Wages - DPW	281,363.92	221,307.35	(60,056.57)	(0.27)	521,449.00	240,085.08	0.46
430-1610 FICA - Street Dept	22,474.05	16,471.00	(6,003.05)	(0.36)	37,788.00	15,313.95	0.41
430-1630 Medicare - Street Dept	3,983.35	2,804.71	(1,178.64)	(0.42)	8,837.00	4,853.65	0.55
430-1830 Street Department - Overtime	15,811.90	6,563.88	(9,248.02)	(1.41)	3,000.00	(12,811.90)	(4.27)
430-2100 Office Supplies - Street Dept	1,625.43	1,431.68	(193.75)	(0.14)	2,000.00	374.57	0.19
430-2120 Safety Equipment	1,417.96	2,207.70	789.74	0.36	3,000.00	1,582.04	0.53
430-2150 Computer Equipment/Supplies - Street Dept	189.00	1,370.00	1,181.00	0.86	251.00	62.00	0.25
430-2160 Office Equip /Furniture - Street Dept	0.00	319.48	319.48	1.00	251.00	251.00	1.00
430-2300 Vehicle Operation (fuel, oil, fluids)	26,070.90	22,067.38	(4,003.52)	(0.18)	50,000.00	23,929.10	0.48
430-2380 Uniforms & Clothing	17,827.33	2,415.88	(15,411.45)	(6.38)	29,000.00	11,172.67	0.39
430-2500 Vehicle Maint/Repair- Street Dept	3,414.12	18,351.71	14,937.59	0.81	20,000.00	16,585.88	0.83
430-2600 Minor Equipment	2,700.91	5,440.59	2,739.68	0.50	4,000.00	1,299.09	0.32
430-3150 Drug Testing	440.00	375.00	(65.00)	(0.17)	600.00	160.00	0.27
430-3210 Telephone - Street	860.73	434.41	(426.32)	(0.98)	1,300.00	439.27	0.34
430-3260 Radio Purchase/Maintenance	0.00	0.00	0.00	0.00	1,251.00	1,251.00	1.00
430-3310 Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
430-3610 Electricity -DPW Garage	2,075.01	1,990.20	(84.81)	(0.04)	4,000.00	1,924.99	0.48
430-3620 Gas Heat -DPW Garage	4,530.02	2,556.70	(1,973.32)	(0.77)	6,000.00	1,469.98	0.24
430-3730 Building Maintenance	1,664.18	2,244.42	580.24	0.26	10,000.00	8,335.82	0.83
430-3740 Equipment Maint & Repairs - Street Dept	11,560.12	10,473.71	(1,086.41)	(0.10)	18,500.00	6,939.88	0.38
430-4600 Training - Street	815.00	440.00	(375.00)	(0.85)	2,000.00	1,185.00	0.59
430-7400 Capital Improvements	6,223.65	105,313.00	99,089.35	0.94	0.00	(6,223.65)	0.00
TOTAL STREET DEPARTMENT	472,667.08	463,169.46	(9,497.62)	(0.02)	808,751.00	336,083.92	0.42
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,114.36	20,873.72	16,759.36	0.80	5,000.00	885.64	0.18
TOTAL STREET CLEANING	4,114.36	20,873.72	16,759.36	0.80	5,000.00	885.64	0.18
<u>SNOW & ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	65,957.61	33,472.48	(32,485.13)	(0.97)	55,000.00	(10,957.61)	(0.20)
432-4500 Contracted Snow Removal	275.00	1,430.00	1,155.00	0.81	3,000.00	2,725.00	0.91
TOTAL SNOW/ICE REMOVAL	66,232.61	34,902.48	(31,330.13)	(0.90)	58,000.00	(8,232.61)	(0.14)
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	3,949.47	2,545.68	(1,403.79)	(0.55)	15,000.00	11,050.53	0.74
433-3720 Misc Supplies- Traffic Signals	14,200.75	32,189.50	17,988.75	0.56	5,500.00	(8,700.75)	(1.58)
TOTAL TRAFFIC SIGNALS	18,150.22	34,735.18	16,584.96	0.48	20,500.00	2,349.78	0.11
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	67,991.17	63,781.34	(4,209.83)	(0.07)	110,000.00	42,008.83	0.38
434-3720 Street Light Repair	129.32	408.63	279.31	0.68	1,000.00	870.68	0.87
434-3730 Operations/Maintenance	0.00	112.13	112.13	1.00	750.00	750.00	1.00

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>7/31/2025</u>	<u>Y-T-D</u> <u>7/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
TOTAL STREET LIGHTING	68,120.49	64,302.10	(3,818.39)	(0.06)	111,750.00	43,629.51	0.39
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	10,301.06	3,479.73	(6,821.33)	(1.96)	7,000.00	(3,301.06)	(0.47)
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	175,000.00	175,000.00	1.00
436-7500 Equipment Rental	4,600.00	0.00	(4,600.00)	0.00	4,600.00	0.00	0.00
TOTAL STORM SEWER	14,901.06	3,479.73	(11,421.33)	(3.28)	186,600.00	171,698.94	0.92
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	3,868.40	1,323.86	(2,544.54)	(1.92)	15,000.00	11,131.60	0.74
438-3720 Street Paving	207,456.48	6,508.08	(200,948.40)	(30.88)	0.00	(207,456.48)	0.00
TOTAL STREET MAINTENANCE	211,324.88	7,831.94	(203,492.94)	(25.98)	15,000.00	(196,324.88)	(13.09)
<u>PARKING FACILITIES</u>							
445-0315 Software (UP Safety)	0.00	14,390.90	14,390.90	1.00	0.00	0.00	0.00
445-1300 Parking Enforcement Officer	23,403.53	36,514.95	13,111.42	0.36	104,217.00	80,813.47	0.78
445-1610 FICA - Parking	1,466.91	2,265.10	798.19	0.35	6,585.00	5,118.09	0.78
445-1630 Medicare - Parking	343.08	529.49	186.41	0.35	1,540.00	1,196.92	0.78
445-1830 Overtime	0.00	18.60	18.60	1.00	1,000.00	1,000.00	1.00
445-1910 Uniforms/Drug Test	962.99	504.19	(458.80)	(0.91)	3,500.00	2,537.01	0.72
445-2150 Computer equipment	249.73	0.00	(249.73)	0.00	1,500.00	1,250.27	0.83
445-2410 Vehicle Registration/Maintenance	717.31	1,003.64	286.33	0.29	1,500.00	782.69	0.52
445-2490 Meter Purchase- Parking Facilities	0.00	557.85	557.85	1.00	4,400.00	4,400.00	1.00
445-3150 Software (Up Safety)	13,025.00	0.00	(13,025.00)	0.00	30,000.00	16,975.00	0.57
445-3250 Postage	0.00	27.44	27.44	1.00	500.00	500.00	1.00
445-3260 Radio	0.00	0.00	0.00	0.00	750.00	750.00	1.00
445-3400 Advertising/Printing-Parking Facilities	0.00	2,618.36	2,618.36	1.00	3,000.00	3,000.00	1.00
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	0.00	(50.87)	0.00	250.00	199.13	0.80
445-3720 Meter Repair/Main Supplies	396.99	1,332.57	935.58	0.70	6,000.00	5,603.01	0.93
TOTAL PARKING FACILITIES	40,616.41	59,763.09	19,146.68	0.32	164,742.00	124,125.59	0.75
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	10,500.00	10,500.00	1.00
446-3710 Levee Maintenance	18,447.06	0.00	(18,447.06)	0.00	75,300.00	56,852.94	0.76
446-3730 Equipment Maintenance/Repair	28,893.10	1,936.37	(26,956.73)	(13.92)	20,850.00	(8,043.10)	(0.39)
TOTAL FLOOD CONTROL	47,340.16	1,936.37	(45,403.79)	(23.45)	106,650.00	59,309.84	0.56
<u>WATER</u>							
448-1300 Water Staff Salaries	254,845.82	198,938.32	(55,907.50)	(0.28)	586,286.00	331,440.18	0.57
448-1610 FICA - Water	16,052.64	1,659.35	(14,393.29)	(8.67)	36,691.00	20,638.36	0.56
448-1630 Medicare - Water	3,799.02	388.07	(3,410.95)	(8.79)	8,581.00	4,781.98	0.56
448-1830 Water Overtime	3,816.93	2,583.17	(1,233.76)	(0.48)	5,500.00	1,683.07	0.31
448-2100 Office Supplies	1,506.90	851.96	(654.94)	(0.77)	1,500.00	(6.90)	0.00
448-2110 Chemicals - Water	55,554.21	56,527.34	973.13	0.02	130,000.00	74,445.79	0.57
448-2120 Safety Supplies	1,823.04	0.00	(1,823.04)	0.00	3,000.00	1,176.96	0.39
448-2150 Computer Equipment & Supplies	0.00	1,294.99	1,294.99	1.00	2,500.00	2,500.00	1.00
448-2200 Materials & Supplies	3,197.65	14,705.65	11,508.00	0.78	14,000.00	10,802.35	0.77
448-2300 Fuel Oil	11,039.05	14,723.04	3,683.99	0.25	15,000.00	3,960.95	0.26
448-2310 Vehicle Operation	1,535.34	1,559.03	23.69	0.02	2,500.00	964.66	0.39
448-2380 Uniforms	5,577.91	0.00	(5,577.91)	0.00	17,000.00	11,422.09	0.67
448-2390 Uniforms/Boot Allowance	0.00	1,743.87	1,743.87	1.00	0.00	0.00	0.00
448-2400 Meter M&R Supplies (Radio Reads)	21,181.40	787,579.02	766,397.62	0.97	25,000.00	3,818.60	0.15
448-2600 Small Tools/Minor Equipment - Water	2,149.72	13,882.46	11,732.74	0.85	12,000.00	9,850.28	0.82
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)	0.00	0.00	(19,716.95)	0.00
448-3160 Laboratory Fees - Water	18,355.72	20,675.05	2,319.33	0.11	45,000.00	26,644.28	0.59
448-3200 Telephone- Water	833.65	1,340.97	507.32	0.38	3,500.00	2,666.35	0.76
448-3400 Printing & Advertising	165.80	0.00	(165.80)	0.00	0.00	(165.80)	0.00
448-3610 Electric- WTP, Wells,Dist.	29,208.63	25,721.56	(3,487.07)	(0.14)	60,000.00	30,791.37	0.51

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>7/31/2025</u>	<u>Y-T-D</u> <u>7/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
448-3700 Well Maint & Repair	6,543.96	4,047.75	(2,496.21)	(0.62)	40,000.00	33,456.04	0.84
448-3720 Distribution System- Maint. & Repairs	46,333.97	43,507.49	(2,826.48)	(0.06)	100,000.00	53,666.03	0.54
448-3730 Building Maintenance	2,122.44	8,784.35	6,661.91	0.76	15,000.00	12,877.56	0.86
448-3740 WTP Maintenance & Repair	9,202.65	24,480.74	15,278.09	0.62	15,000.00	5,797.35	0.39
448-3750 Dist Contracted Services	38,619.85	40,676.66	2,056.81	0.05	45,000.00	6,380.15	0.14
448-4200 Dues/Subscriptions - Water	2,581.00	7,481.02	4,900.02	0.65	2,500.00	(81.00)	(0.03)
448-4500 Contracted Line Maint - Water	35.47	562.50	527.03	0.94	15,000.00	14,964.53	1.00
448-4600 Training/conferences - Water	620.00	625.00	5.00	0.01	2,000.00	1,380.00	0.69
448-4700 Sludge Removal	27,002.10	0.00	(27,002.10)	0.00	65,000.00	37,997.90	0.58
448-4910 Permits	20,000.00	20,000.00	0.00	0.00	21,000.00	1,000.00	0.05
448-7400 Capital Improvements	11,731.67	(292,522.97)	(304,254.64)	1.04	0.00	(11,731.67)	0.00
424-1610 Social Security- Water Fund	0.00	10,834.99	10,834.99	1.00	0.00	0.00	0.00
424-1620 Medicare- Water Fund	0.00	2,533.99	2,533.99	1.00	0.00	0.00	0.00
TOTAL WATER FACILITIES	615,153.49	1,015,185.37	400,031.88	0.39	1,288,558.00	673,404.51	0.52
<u>RECREATION</u>							
452-2200 Operating Expenses	0.00	(30.00)	(30.00)	1.00	0.00	0.00	0.00
452-2602 Building Maintenance/Repair (Pool) 67/33	932.65	2,519.59	1,586.94	0.63	1,250.00	317.35	0.25
452-2610 Pool Maintenance/Repair	276.38	146.58	(129.80)	(0.89)	2,500.00	2,223.62	0.89
452-2622 Small Tools & Equipment (Pool)	9.16	8.59	(0.57)	(0.07)	500.00	490.84	0.98
452-2630 Materials & Supplies- Recreation	219.43	148.42	(71.01)	(0.48)	500.00	280.57	0.56
452-3612 Electricity (Pool)	4,409.10	2,863.01	(1,546.09)	(0.54)	10,000.00	5,590.90	0.56
452-3622 Gas (Pool)	175.34	205.73	30.39	0.15	1,250.00	1,074.66	0.86
452-3742 Maintenance & Repairs (Pool)	0.00	436.49	436.49	1.00	600.00	600.00	1.00
452-4540 Stewardship Contribution	129,866.55	137,880.27	8,013.72	0.06	185,200.00	55,333.45	0.30
TOTAL RECREATION	135,888.61	144,178.68	8,290.07	0.06	201,800.00	65,911.39	0.33
<u>DONATIONS</u>							
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	0.00	145.82	145.82	1.00	100.00	100.00	1.00
454-3200 Telephone Expense	1,442.62	1,076.92	(365.70)	(0.34)	1,850.00	407.38	0.22
454-3610 Electricity	1,239.10	763.19	(475.91)	(0.62)	1,500.00	260.90	0.17
454-3710 Land Maintenance	6,387.65	1,622.55	(4,765.10)	(2.94)	20,000.00	13,612.35	0.68
454-3720 Equipment Maintenance	478.62	2,601.43	2,122.81	0.82	5,000.00	4,521.38	0.90
454-3730 Building Maintenance & Repairs	4,529.85	11,723.13	7,193.28	0.61	20,000.00	15,470.15	0.77
454-4700 Portable Toilets Rental Service	1,160.00	580.00	(580.00)	(1.00)	2,000.00	840.00	0.42
454-7400 CAP Purchase/Machinery	6,921.48	8,580.00	1,658.52	0.19	7,008.00	86.52	0.01
TOTAL PARKS	22,159.32	27,093.04	4,933.72	0.18	57,958.00	35,798.68	0.62
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	372.78	518.00	145.22	0.28	1,000.00	627.22	0.63
455-3720 Maintenance	16,850.00	7,300.00	(9,550.00)	(1.31)	23,550.00	6,700.00	0.28
455-7200 Shade Tree - New Planting	996.50	0.00	(996.50)	0.00	2,500.00	1,503.50	0.60
TOTAL SHADE TREES	18,219.28	7,818.00	(10,401.28)	(1.33)	27,050.00	8,830.72	0.33
<u>GRANT- SPECIAL PROJECTS</u>							
456-4700 Refuse	2,702.85	0.00	(2,702.85)	0.00	0.00	(2,702.85)	0.00
TOTAL GRANT -SPECIAL PROJECTS	2,702.85	0.00	(2,702.85)	0.00	0.00	(2,702.85)	0.00
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	800.00	381.00	(419.00)	(1.10)	1,500.00	700.00	0.47
463-3100 Comprehensive Plan Implementation	0.00	784.00	784.00	1.00	5,000.00	5,000.00	1.00
TOTAL ECONOMIC DEVELOPMENT	800.00	1,165.00	365.00	0.31	6,500.00	5,700.00	0.88
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
465-5400 Contribution - ECA	5,000.00	5,000.00	0.00	0.00	10,000.00	5,000.00	0.50
TOTAL DOWNTOWN DISTRICT	5,000.00	5,000.00	0.00	0.00	15,000.00	10,000.00	0.67

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<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	0.00	0.00	0.00	0.00	136,500.00	136,500.00	1.00
471-1100 Principal- 2016 Loan	0.00	0.00	0.00	0.00	470,151.00	470,151.00	1.00
471-1110 Penn Vest Waterline	28,890.04	27,620.61	(1,269.43)	(0.05)	48,829.00	19,938.96	0.41
471-1120 Penn Vest Dam	23,563.63	22,862.63	(701.00)	(0.03)	40,651.00	17,087.37	0.42
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	33,800.00	33,800.00	1.00
TOTAL DEBT SERVICE	52,453.67	50,483.24	(1,970.43)	(0.04)	729,931.00	677,477.33	0.93
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	9,363.05	11,300.11	1,937.06	0.17	20,000.00	10,636.95	0.53
472-1100 Interest- 2016 Loan	52,426.80	58,156.47	5,729.67	0.10	106,000.00	53,573.20	0.51
472-1110 Penn Vest Water Line	3,285.67	4,555.10	1,269.43	0.28	6,330.00	3,044.33	0.48
472-1120 Penn Vest Dam	5,841.62	6,542.62	701.00	0.11	9,758.00	3,916.38	0.40
472-1130 Interest - 2021 Loan	36,074.17	34,153.97	(1,920.20)	(0.06)	76,000.00	39,925.83	0.53
TOTAL DEBT INTEREST	106,991.31	114,708.27	7,716.96	0.07	218,088.00	111,096.69	0.51
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
TOTAL INTER-GOVNMTAL EXPENSES	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	139,829.06	138,456.00	(1,373.06)	(0.01)	155,000.00	15,170.94	0.10
486-3530 Workers Comp Insurance	82,798.00	42,401.00	(40,397.00)	(0.95)	48,501.00	(34,297.00)	(0.71)
486-3531 Workers Comp - Fire Department	11,156.00	26,207.00	15,051.00	0.57	30,000.00	18,844.00	0.63
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	15,165.00	16,375.00	1,210.00	0.07	20,000.00	4,835.00	0.24
TOTAL INSURANCE	248,948.06	223,439.00	(25,509.06)	(0.11)	263,501.00	14,552.94	0.06
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	19,559.97	11,969.97	(7,590.00)	(0.63)	32,090.00	12,530.03	0.39
487-1590 Major Medical (BC/BS)	561,444.42	460,183.92	(101,260.50)	(0.22)	966,848.00	405,403.58	0.42
487-1591 Health Ins Buyout/HRA	6,127.52	9,500.00	3,372.48	0.35	9,000.00	2,872.48	0.32
487-5310 N/U Pension MMO	54,120.88	40,052.23	(14,068.65)	(0.35)	316,687.00	262,566.12	0.83
TOTAL EMPLOYEE BENEFITS	641,252.79	521,706.12	(119,546.67)	(0.23)	1,324,625.00	683,372.21	0.52
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	12,706.48	20,092.92	7,386.44	0.37	25,000.00	12,293.52	0.49
TOTAL EMPLOYER FICA EXPENSES	12,706.48	20,092.92	7,386.44	0.37	25,000.00	12,293.52	0.49
<u>TRANSFERS</u>							
Total Expenses	7,110,871.89	6,965,387.24	(145,484.65)	(0.02)	13,297,998.00	6,187,126.11	0.47
Excess Revenue Over(Under) Expenditures	1,077,703.43	1,087,369.99	(9,666.56)	0.01	665,939.00	411,764.43	(0.62)

East Stroudsburg Borough - Lines Over Budget

Account # & Title	7/31/2025	7/31/2024	Variance	%	Budget 12/31/2025	Variance	%	Memo
401-2140 IT Expenses	31,931.60	26,251.01	(5,680.59)	(0.22)	30,000.00	(1,931.60)	(0.06)	Camera Installation
401-2150 Computer Equipment/Supplies-Gen	16,234.30	4,538.16	(11,696.14)	(2.58)	10,000.00	(6,234.30)	(0.62)	New computers and servers for various departments
401-3450 Contracted Admin Services	2,090.14	0.00	(2,090.14)	0.00	0.00	(2,090.14)	0.00	Budget modification needed
403-3150 Commissions Del. RE Taxes	4,343.16	3,546.75	(796.41)	(0.22)	3,200.00	(1,143.16)	(0.36)	Increase due to higher Revenue
403-3190 Commission Deed Transfer Tax	1,947.86	1,922.54	(25.32)	(0.01)	1,500.00	(447.86)	(0.30)	Increase due to higher Revenue
404-3160 Legal Services - WTP	177,655.52	192,844.38	15,188.86	0.08	135,000.00	(42,655.52)	(0.32)	Right to Know
409-3730 Maintenance & Repair Annex	4,092.98	1,882.37	(2,210.61)	(1.17)	0.00	(4,092.98)	0.00	modification to be made next meeting)
411-4200 Building Maintenance- Fire Dept	18,450.29	8,852.94	(9,597.35)	(1.08)	10,000.00	(8,450.29)	(0.85)	Emergency repairs to heating system
413-2000 Zoning & Codes	87,499.98	0.00	(87,499.98)	0.00	45,078.00	(42,421.98)	(0.94)	New Account
414-4500 Zoning & Codes Permitting	135,881.69	79,033.54	(56,848.15)	(0.72)	75,000.00	(60,881.69)	(0.81)	Expense is higher which corresponds to higher revenues
429-2380 Uniforms	12,013.90	67.03	(11,946.87)	(178.23)	11,500.00	(513.90)	(0.04)	Purchases of Union Employee Uniforms
430-1830 Street Department - Overtime	15,811.90	6,563.88	(9,248.02)	(1.41)	3,000.00	(12,811.90)	(4.27)	Over budget due to increase of seasonal weather
430-7400 Capital Improvements	6,223.65	105,313.00	99,089.35	0.94	0.00	(6,223.65)	0.00	insurance reimbursement
432-2210 Snow & Ice Removal	65,957.61	33,472.48	(32,485.13)	(0.97)	55,000.00	(10,957.61)	(0.20)	Over budget due to increase of seasonal weather
433-3720 Misc Supplies- Traffic Signals	14,200.75	32,189.50	17,988.75	0.56	5,500.00	(8,700.75)	(1.58)	requested as projects are completed
436-2450 Materials & Supplies	10,301.06	3,479.73	(6,821.33)	(1.96)	7,000.00	(3,301.06)	(0.47)	modification to be made next meeting)
438-3720 Street Paving	207,456.48	738.92	(206,717.56)	(279.76)	0.00	(207,456.48)	0.00	Payment for Perry & Pearl from 2024
446-3730 Equipment Maintenance/Repair	28,893.10	652.16	(28,240.94)	(43.30)	20,850.00	(8,043.10)	(0.39)	Necessary repairs to Kut Kwiq mower
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)	0.00	0.00	(19,716.95)	0.00	Payments for Water Meter project
448-7400 Capital Improvements	11,731.67	(292,522.97)	(304,254.64)	1.04	0.00	(11,731.67)	0.00	Middle Dam coring and construction
486-3530 Workers Comp Insurance	82,798.00	42,401.00	(40,397.00)	(0.95)	48,501.00	(34,297.00)	(0.71)	Increase due to 2023 claim
Totals:	<u>923,300.99</u>	<u>224,975.41</u>	<u>(698,325.58)</u>		<u>431,129.00</u>	<u>(492,171.99)</u>		

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	2,274,417.98	2,918,261.00	(643,843.02)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	466.01	207.00	259.01
301-4000 Real Estate Tax - Delinquent	61,194.54	91,577.00	(30,382.46)
<u>TOTAL TAXES</u>	<u>2,336,078.53</u>	<u>3,010,391.00</u>	<u>(674,312.47)</u>
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	97,392.72	160,000.00	(62,607.28)
310-2000 Earned Income Tax	639,123.76	1,200,000.00	(560,876.24)
310-5000 Municipal Service Tax	170,923.32	325,000.00	(154,076.68)
<u>TOTAL ACT 511 TAXES</u>	<u>907,439.80</u>	<u>1,685,000.00</u>	<u>(777,560.20)</u>
<u>BUSINESS LICENSES/PERMITS</u>			
321-2000 Health/Restaurant Licenses	12,310.37	12,900.00	(589.63)
321-6100 Rental License	16,432.50	212,850.00	(196,417.50)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	
321-8000 Cable TV Franchise Tax	18,756.92	105,000.00	(86,243.08)
<u>TOTAL LICENSES/PERMITS</u>	<u>47,499.79</u>	<u>333,975.00</u>	<u>(286,475.21)</u>
<u>NON-BUSINESS PERMITS</u>			
322-8100 Event Permit Fee	1,189.00	1,935.00	(746.00)
322-8200 Street Opening Permits	16,650.99	11,610.00	5,040.99
322-9400 Misc Permits	1,646.50	2,580.00	(933.50)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>19,486.49</u>	<u>16,125.00</u>	<u>3,361.49</u>
<u>FINES</u>			
331-1100 Vehicle Code Violations	67,734.11	180,000.00	(112,265.89)
331-1200 Violation of Zoning Ord & Statutes	18,414.26	25,000.00	(6,585.74)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>86,148.37</u>	<u>205,000.00</u>	<u>(118,851.63)</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	5,045.25	0.00	5,045.25
341-0210 Interest -P.L.G.I.T.	3,069.42	0.00	3,069.42
341-0211 Interest PLGIT Plus	9,819.85	0.00	9,819.85
TOTAL INTEREST	17,934.52	50,000.00	(32,065.48)
<u>RENTS</u>			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	17,952.09	40,000.00	(22,047.91)
TOTAL RENTS	17,953.09	40,000.00	(22,046.91)
<u>STATE GRANT PROGRAM</u>			
354-1200 Performance Grant - Twin Boroughs		22,000.00	(22,000.00)
354-1260 American Recovery Funds			0.00
TOTAL STATE GRANTS	0.00	22,000.00	(22,000.00)
<u>STATE SHARED REVENUE</u>			
355-0100 Public Utility Realty/Bev Tax	1,200.00	3,875.00	(2,675.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	46,070.00	(46,070.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	46,750.00	(46,750.00)
TOTAL STATE SHARED REVENUE	1,200.00	96,695.00	(95,495.00)
<u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	8,888.10	5,500.00	3,388.10
TOTAL PILOT	8,888.10	5,500.00	3,388.10
<u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	6,325.00	8,000.00	(1,675.00)
361-3300 Permits - Zoning - Gen Government	22,301.06	38,700.00	(16,398.94)
361-3310 Building Permits	175,006.25	96,750.00	78,256.25
361-3320 Resale Inspections	11,804.00	6,450.00	5,354.00
361-3400 Zoning Plan Review	92,718.46	32,250.00	60,468.46
TOTAL GENERAL GOVERNMENT	308,154.77	182,150.00	126,004.77

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>PUBLIC SAFETY</u>			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
<u>HIGHWAYS & STREETS</u>			
363-2100 Meter Revenue	47,637.57	161,250.00	(113,612.43)
363-2200 Parking Permits	18,327.54	25,800.00	(7,472.46)
363-2210 Residential Parking Permit	263.50	3,870.00	(3,606.50)
363-2300 Meter Bags	0.00	1,097.00	(1,097.00)
363-5100 PennDOT Snow Removal	0.00	20,000.00	(20,000.00)
363-5200 Borough DPW Services	0.00	750.00	(750.00)
<u>TOTAL HIGHWAYS & STREETS</u>	<u>66,228.61</u>	<u>212,767.00</u>	<u>(146,538.39)</u>
<u>MISCELLANEOUS REVENUES</u>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	10,005.56	9,983.00	22.56
380-1070 Miscellaneous Income	5,545.83	5,000.00	545.83
380-5100 Shopping Cart Fees	3,822.00	2,000.00	1,822.00
<u>TOTAL MISC. REVENUES</u>	<u>19,373.39</u>	<u>25,983.00</u>	<u>(6,609.61)</u>
<u>CONTR. FROM PRIVATE</u>			
387-0140 Shade Tree Contributions	-	0	1,200.00
<u>TOTAL CONTR. FROM PRIVATE</u>	<u>-</u>	<u>-</u>	<u>1,200.00</u>
<u>SALE OF ASSETS</u>			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
<u>TOTAL SALE OF ASSETS</u>	<u>9,165.80</u>	<u>15,000.00</u>	<u>(5,834.20)</u>
<u>TRANSFERS</u>			
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	49,685.72	150,000.00	(100,314.28)
<u>TOTAL DIVIDENDS</u>	<u>49,685.72</u>	<u>168,000.00</u>	<u>(118,314.28)</u>
Total Revenues	3,895,236.98	6,070,586.00	(2,172,149.02)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Expenses			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	8,662.09	15,000.00	6,337.91
400-1120 Mayor Salary	2,833.36	5,000.00	2,166.64
400-1610 FICA - Legislative	729.24	1,240.00	510.76
400-1630 Medicare - Legislative	170.51	290.00	119.49
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,449.61	4,500.00	1,050.39
400-3310 Misc/Travel	0.00	500.00	500.00
TOTAL LEGISLATIVE	15,844.81	28,530.00	12,685.19
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	40,869.25	78,688.00	37,818.75
401-1220 Director-Public Works	26,419.55	49,998.00	23,578.45
401-1400 Admin Staff Salary	31,922.51	79,710.00	47,787.49
401-1610 FICA - Admin	6,212.73	12,967.00	6,754.27
401-1630 Medicare - Admin	1,456.39	3,033.00	1,576.61
401-1830 Admin - Overtime	0.00	750.00	750.00
401-2100 Office Supplies - Administration	6,196.79	7,500.00	1,303.21
401-2130 Office Equipment/Furniture	1,047.05	1,250.00	202.95
401-2140 IT Expenses	15,965.00	15,000.00	(965.00)
401-2150 Computer Equipment/Supplies-Gen Government	8,117.12	5,000.00	(3,117.12)
401-2160 Equipment Maintenance	346.87	1,500.00	1,153.13
401-2300 Vehicle Expense	0.00	4,250.00	4,250.00
401-3110 Data Storage software	2,940.00	4,500.00	1,560.00
401-3210 Telephone - Gen Government	3,171.13	4,500.00	1,328.87
401-3250 Postage - Payroll Processing Fee	6,634.77	10,000.00	3,365.23
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	578.03	7,500.00	6,921.97
4013450 Contracted Admin Services	750.00	0.00	(750.00)
401-4200 Association Dues/Subscriptions	8,630.38	9,000.00	369.62
401-4600 Training/Conference - General Government	174.50	2,500.00	2,325.50
401-7200 CIP - New Car			0.00
TOTAL GENERAL GOVT	161,432.07	299,246.00	137,813.93

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	18,320.72	34,745.00	16,424.28
402-1400 Finance - Staff Salaries	26,136.24	37,581.00	11,444.76
402-1400 Fica	2,764.44	4,484.00	2,764.44
402-1400 Medicare	694.20	1,049.00	694.20
402-1400 Finance - Staff Salaries- Overtime	7.96	0.00	7.96
402-3100 Trustee Chg Bond Payment	425.00	1,938.00	1,513.00
402-3110 Auditing Services - General Fund	0.00	18,020.00	18,020.00
402-3120 Accounting Services	0.00	2,210.00	2,210.00
402-3160 Billing Software	4,973.25	8,500.00	3,526.75
402-3170 Accounting Software	1,265.52	9,146.00	7,880.48
402-3210 Credit Card Fees	9,255.01	13,600.00	4,344.99
TOTAL FINANCIAL ADMIN	63,842.34	131,273.00	67,430.66
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	4,360.80	8,216.00	3,855.20
403-1610 FICA - Tax Collector	273.48	509.00	235.52
403-1630 Medicare - Tax Collector	63.94	119.00	55.06
403-2100 Materials & Supplies	6.75	3,200.00	3,193.25
403-3150 Commission Del. Real Estate Tax	4,343.16	3,200.00	(1,143.16)
403-3170 Commission Local Ser. Tax	2,450.83	4,500.00	2,049.17
403-3180 Commission Earned Income Tax	9,326.89	15,500.00	6,173.11
403-3190 Commission Deed Transfer Tax	1,947.86	1,500.00	(447.86)
TOTAL TAX COLLECTION	22,773.71	36,744.00	13,970.29
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	69,142.92	125,000.00	55,857.08
TOTAL LEGAL SERVICES	69,142.92	125,000.00	55,857.08
<u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	88,895.60	38,500.00	(50,395.60)
TOTAL ENGINEERING	88,895.60	38,500.00	(50,395.60)
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	0.00	450.00	450.00
409-3610 Electricity-Mun. Bldg.	3,891.64	5,400.00	1,508.36
409-3620 Electric Annex	1,061.38	1,350.00	288.62

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
409-3640 Gas (heat) - Annex	777.35	1,575.00	797.65
409-3730 Maintenance & Repair Annex	2,047.26	0.00	(2,047.26)
409-3740 Maintenance & Repairs	6,630.43	57,375.00	50,744.57
TOTAL MUNICIPAL BUILDING	14,408.06	66,150.00	51,741.94
 <u>POLICE DEPARTMENT</u>			
410-7600 SARP Regional Costs	1,788,787.56	3,066,493.00	1,277,705.44
TOTAL POLICE	1,788,787.56	3,066,493.00	1,277,705.44
 <u>FIRE DEPARTMENT</u>			
411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	6,625.71	7,500.00	874.29
411-2600 Small Tools/ Equipment	1,319.00	5,500.00	4,181.00
411-3210 Telephone - Fire Dept	499.71	2,500.00	2,000.29
411-3270 Radio Maintenance	500.00	10,000.00	9,500.00
411-3620 Electricity	7,879.78	11,500.00	3,620.22
411-3630 Gas (heat)	211.76	5,000.00	4,788.24
411-3730 Equipment Testing	5,381.05	10,000.00	4,618.95
411-4200 Building Maintenance- Fire Dept	18,450.29	10,000.00	(8,450.29)
411-4600 Contracted Services	937.44	2,500.00	1,562.56
411-5300 Contribution	0.00	1,000.00	1,000.00
TOTAL FIRE DEPARTMENT	41,804.74	80,500.00	38,695.26
 <u>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	6,018.08	51,096.00	45,077.92
413-1400 Staff Salary	28,433.63	203,654.00	175,220.37
413-1610 FICA - Code Enforcement	2,185.78	15,888.00	13,702.22
413-1630 Medicare - Code Enforcement	511.18	3,716.00	3,204.82
413-1830 Overtime	0.00	1,500.00	1,500.00
413-2000 Zoning & Codes	87,499.98	45,078.00	(42,421.98)
413-2100 Materials & Supplies - Codes	93.92	3,000.00	2,906.08
413-2150 Computer Equipment/Supplies-Code Enforcement	1,994.85	2,000.00	5.15
413-2160 Uniforms	1,155.50	2,500.00	1,344.50
413-2300 Vehicle Operation	104.29	1,500.00	1,395.71
413-2500 Vehicle Maintenance	411.49	750.00	338.51
413-3150 Software License	1,188.00	8,000.00	6,812.00
413-3400 Advertising Expense	823.81	6,000.00	5,176.19

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
413-4200 Assoc. Dues/Subscriptions	252.00	350.00	98.00
413-4600 Training/Conference Expense	150.00	750.00	600.00
413-7400 CAP Purchase			0.00
<u>TOTAL CODE ENFORCEMENT</u>	<u>130,822.51</u>	<u>345,782.00</u>	<u>214,959.49</u>
 <u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	1,858.60	50,000.00	48,141.40
414-3140 Legal Services - Planning/Zoning	653.85	5,500.00	4,846.15
414-4500 Contracted Permitting	135,881.69	75,000.00	(60,881.69)
<u>TOTAL PLANNING/ZONING</u>	<u>138,394.14</u>	<u>130,500.00</u>	<u>(7,894.14)</u>
 <u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	47,988.64	82,267.00	34,278.36
<u>TOTAL EMERGENCY SERVICES</u>	<u>47,988.64</u>	<u>82,267.00</u>	<u>34,278.36</u>
 <u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	6,048.89	14,231.00	8,182.11
421-1610 FICA - Health Dept	379.17	882.00	502.83
421-1630 Medicare - Health Dept	88.68	206.00	117.32
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies (70/30)		0.00	0.00
<u>TOTAL HEALTH DEPARTMENT</u>	<u>6,516.74</u>	<u>15,419.00</u>	<u>8,902.26</u>
 <u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	14,438.30	28,908.00	14,469.70
430-1300 Salaries & Wages - DPW	95,663.74	177,293.00	81,629.26
430-1610 FICA - Street Dept	7,013.15	12,848.00	5,834.85
430-1630 Medicare - Street Dept	1,693.58	3,005.00	1,311.42
430-1830 Street Department - Overtime	5,376.04	1,020.00	(4,356.04)
430-2100 Office Supplies - Street Dept	820.85	680.00	(140.85)
430-2130 Safety Equipment - Street Dept	482.10	1,020.00	537.90
430-2150 Computer Equipment/Supplies - Street Dept	189.00	85.00	(104.00)
430-2160 Office Equip Maint/Repair - Street Dept	0.00	85.00	85.00
430-2300 Vehicle Operation (fuel, oil, fluids)	8,779.76	17,000.00	8,220.24

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-2380 Uniforms & Clothing	6,054.25	9,860.00	3,805.75
430-2500 Vehicle Maint/Repair- Street Dept	1,110.20	6,800.00	5,689.80
430-2600 Minor Equipment	915.03	1,360.00	444.97
430-3150 Drug Testing	149.60	204.00	54.40
430-3210 Telephone - Street	292.65	442.00	149.35
430-3310 Travel	0.00	170.00	170.00
430-3610 Electricity -DPW Garage	0.00	1,360.00	1,360.00
430-3620 Gas Heat -DPW Garage	705.53	2,040.00	1,334.47
430-3730 Building Maintenance	1,527.26	3,400.00	1,872.74
430-3740 Equipment Maint & Repairs - Street Dept	562.96	6,290.00	6,012.90
430-3260 Radio Purchase	3,887.22	425.00	
430-4600 Training - Street	277.10	680.00	(5,543.65)
430-7400 Capital Improvements	6,223.65	0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	
TOTAL STREET DEPARTMENT	156,161.97	274,975.00	118,813.03
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	4,114.36	5,000.00	885.64
TOTAL STREET CLEANING	4,114.36	5,000.00	885.64
<u>SNOW & ICE REMOVAL</u>			
432-2210 Snow & Ice Removal	2,536.10	2,750.00	213.90
TOTAL SNOW/ICE REMOVAL	2,536.10	2,750.00	213.90
<u>TRAFFIC SIGNS/SIGNALS</u>			
433-3720 Misc Supplies- Traffic Signals	5,554.43	2,750.00	(2,804.43)
TOTAL TRAFFIC SIGNALS	5,554.43	2,750.00	(2,804.43)
<u>STREET LIGHTING</u>			
434-3610 Electric	23,615.77	37,400.00	13,784.23
434-3720 Street Light Repair	129.32	250.00	120.68
434-3730 Operations/Maintenance	0.00	750.00	750.00
TOTAL STREET LIGHTING	23,745.09	38,400.00	14,654.91
<u>STORM SEWERS & DRAINS</u>			
436-2450 Materials & Supplies	10,134.06	7,000.00	(3,134.06)
436-3710 Storm Water Project MS4	0.00	175,000.00	175,000.00
436-7500 Equipment Rental	4,600.00	4,600.00	0.00
TOTAL STORM SEWER	14,734.06	186,600.00	171,865.94

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	3,134.12	15,000.00	11,865.88
438-3720 Street Paving		0.00	
TOTAL STREET MAINTENANCE	3,134.12	15,000.00	11,865.88
<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	23,403.53	105,217.00	81,813.47
445-1610 FICA - Parking	1,466.91	6,585.00	5,118.09
445-1630 Medicare - Parking	343.08	1,540.00	1,196.92
445-1830 Overtime	0.00	1,000.00	1,000.00
445-1910 Uniforms/Drug Test	962.99	3,500.00	2,537.01
445-2410 Vehicle Registration/Maintenance	249.73	1,500.00	537.01
445-2410 Computer Equipment	717.31	1,500.00	(1,250.27)
445-2150 Meter Purchase- Parking Facilities	0.00	4,400.00	3,682.69
445-3150 Software (UP Safety)	13,025.00	30,000.00	30,000.00
445-3130 Parking Permits Ect..	0.00	0.00	(13,025.00)
445-3250 Postage	0.00	500.00	500.00
445-3260 Radio	0.00	750.00	750.00
445-3400 Advertising/Printing-Parking Facilities	50.87	3,000.00	2,949.13
445-3710 Parking Lot Maintenance-Parking Facilities	396.99	250.00	(146.99)
445-3720 Meter Repair/Main Supplies		6,000.00	(5,603.01)
445-7400 Cap Purchase (New Car)			0.00
TOTAL PARKING FACILITIES	40,616.41	165,742.00	125,125.59
<u>FLOOD CONTROL</u>			
446-3130 Engineering Services		10,500.00	10,500.00
446-3710 Levee Maintenance	18,447.06	77,300.00	58,852.94
446-3730 Equipment Maintenance/Repair	28,893.10	18,850.00	(10,043.10)
TOTAL FLOOD CONTROL	47,340.16	106,650.00	59,309.84
<u>SHADE TREES</u>			
455-2460 Materials & Supplies	372.78	1,000.00	627.22
455-3720 Maintenance	16,850.00	23,550.00	6,700.00
455-7200 Shade Tree - New Planting	996.50	2,500.00	1,503.50
TOTAL SHADE TREES	18,219.28	27,050.00	8,830.72

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>Grant - Special Projects</u>			
456-4700 Refuse			
Total Grant - Special Projects	2,702.85	0.00	(2,702.85)
	2,702.85	(2,702.85)	(2,702.85)
<u>ECONOMIC DEVELOPMENT</u>			
463-3020 IBW Remediation	800.00	1,500.00	700.00
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
TOTAL ECONOMIC DEVELOPMENT	800.00	6,500.00	5,700.00
<u>DOWNTOWN DISTRICT</u>			
465-3740 Maintenance/Repair (Decorations)	0.00	5,000.00	5,000.00
465-5400 Contribution - ECA	5,000.00	10,000.00	5,000.00
TOTAL DOWNTOWN DISTRICT	5,000.00	15,000.00	10,000.00
<u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund	0.00	46,750.00	41,500.00
TOTAL INTER-GOVNMTAL EXPENSES	0.00	46,750.00	41,500.00
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,507.46	51,150.00	4,642.54
486-3530 Workers Comp Insurance	27,427.46	16,005.00	(11,422.46)
486-3531 Workers Comp - Fire Department	3,695.26	9,900.00	6,204.74
486-3550 Deductible	0.00	3,300.00	3,300.00
486-4010 Public Officials Liability	5,055.00	6,600.00	1,545.00
TOTAL INSURANCE	82,685.18	86,955.00	4,269.82
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	6,192.45	10,590.00	4,397.55
487-1590 Major Medical (BC/BS)	163,529.34	319,060.00	155,530.66
487-1591 Health Ins Buyout/HRA	1,979.52	2,970.00	990.48
487-5310 N/U Pension MMO	16,235.89	95,006.00	78,770.11
TOTAL EMPLOYEE BENEFITS	187,937.20	427,626.00	239,688.80
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	3,914.95	8,250.00	4,335.05
TOTAL EMPLOYER FICA EXPENSES	3,914.95	8,250.00	4,335.05

**Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - General**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>TRANSFERS</u>	0.00	0.00	(25,200.00)
Total Expenses	<u>3,189,850.00</u>	<u>5,862,402.00</u>	<u>3,026,012.90</u>
Excess Revenue Over(Under) Expenditures	<u>705,386.98</u>	<u>208,184.00</u>	<u>497,202.98</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	1,490.57	0.00	1,490.57
341-0210 Interest Sewer PLGIT	0.06	0.00	0.06
341-0211 Int.-Sewer P Plus	55,162.60	0.00	55,162.60
<u>TOTAL INTEREST</u>	<u>56,653.23</u>	<u>50,000.00</u>	<u>6,653.23</u>
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>0.00</u>	<u>44,715.00</u>	<u>(44,715.00)</u>
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,166,119.78	1,750,000.00	(583,880.22)
364-2020 Lien Sewer Rents	1,603.75	8,500.00	1,157,619.78
364-3160 Lien Interest & Cost	2,058.74	0.00	1,603.75
364-6010 Stroud SA Rentals	8,027.48	32,500.00	(30,441.26)
364-7010 Smithfield SA Rentals	35,151.18	145,000.00	(136,972.52)
364-9000 EDU Connection Fees	0.00	63,522.00	(28,370.82)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	41,038.41	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	<u>1,253,999.34</u>	<u>2,070,022.00</u>	<u>(816,022.66)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	10,157.17	10,134.00	23.17
<u>TOTAL MISC. REVENUES</u>	<u>10,157.17</u>	<u>10,134.00</u>	<u>23.17</u>
<u>Total Revenues</u>	<u>1,320,809.74</u>	<u>2,174,871.00</u>	<u>(3,047,769.48)</u>
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	20,434.63	39,344.00	18,909.37
401-1220 DPW Director Salary-Sewer	13,209.77	24,999.00	11,789.23
401-1400 Admin Staff Salary	15,961.21	39,855.00	23,893.79
401-1610 FICA - Admin	3,065.53	6,484.00	3,418.47
401-1630 Medicare - Admin	728.23	1,516.00	787.77
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	3,901.92	3,750.00	(151.92)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2130 Office Equipment/Furniture - Admin	523.61	625.00	101.39
401-2140 IT Expenses	8,142.28	7,500.00	(642.28)
401-2150 Computer Equipment/Supplies - Admin	5,392.02	2,500.00	(2,892.02)
401-2160 Equipment Repair/Maintenance - Admin	173.44	750.00	576.56
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	2,940.00	2,250.00	(690.00)
401-3210 Telephone - Admin	2,071.76	2,250.00	178.24
401-3250 Postage - Payroll Processing Fee	4,579.40	5,000.00	420.60
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	789.87	3,750.00	2,960.13
401-3450 Contracted Admin Services	522.54	0.00	(522.54)
401-4200 Dues Subscriptions/Memberships - Admin	3,243.67	4,500.00	1,256.33
401-4600 Training/Conferences - General Government	87.25	1,250.00	1,162.75
<u>TOTAL GENERAL GOVT</u>	<u>85,767.13</u>	<u>149,623.00</u>	<u>63,855.87</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	17,781.93	33,723.00	15,941.07
402-1000 Finance - Staff Salaries	25,367.59	36,475.00	
402-1610 Fica	2,682.20	4,352.00	2,682.20
402-1630 Medicare	507.22	1,018.00	507.22
402-1830 Finance - Staff Salaries Overtime	7.72	0.00	7.72
402-3100 Trustee Chg Bond Payment	412.50	1,881.00	1,468.50
402-3110 Auditing Services - Sewer	0.00	17,490.00	17,490.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	4,071.76	8,250.00	4,178.24
402-3170 Accounting Software	1,246.74	8,877.00	7,630.26
402-3210 Credit Card Fees	8,982.79	13,200.00	4,217.21
<u>TOTAL FINANCIAL ADMIN</u>	<u>61,060.45</u>	<u>127,411.00</u>	<u>66,350.55</u>
<u>TAX COLLECTION</u>			
<u>LEGAL SERVICES</u>			
404-3200 Legal Services - WWTP	22,124.14	85,000.00	62,875.86
<u>TOTAL LEGAL SERVICES</u>	<u>22,124.14</u>	<u>85,000.00</u>	<u>62,875.86</u>
<u>ENGINEERING</u>			
408-3130 Engineering	38,173.68	79,750.00	41,576.32
<u>TOTAL ENGINEERING</u>	<u>38,173.68</u>	<u>79,750.00</u>	<u>41,576.32</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	1,930.19	3,300.00	1,369.81
409-3620 Electricity-Annex	539.06	825.00	285.94
409-3640 Gas - Annex	389.05	963.00	573.95
409-3730 Maintenance & Repair Annex	1,022.86	0.00	(1,022.86)
409-3740 Maintenance & Repairs	3,037.67	35,063.00	32,025.33
TOTAL MUNICIPAL BUILDING	6,918.83	40,426.00	33,507.17
<u>SANITARY SEWER</u>			
429-1400 Sewer Staff Salaries	172,981.98	289,679.00	116,697.02
429-1610 Social Security- Sewer Fund	10,764.76	18,146.00	7,381.24
429-1630 Medicare - Sanitary Sewer	2,565.81	4,244.00	1,678.19
429-1830 Sewer Overtime	1,863.96	3,000.00	1,136.04
429-2100 Office Supplies	512.47	4,000.00	3,487.53
429-2110 Chemicals	27,122.07	60,000.00	32,877.93
429-2120 Safety Supplies	351.42	3,000.00	2,648.58
429-2150 Computer Equip & Supplies	0.00	1,000.00	1,000.00
429-2200 Materials & Supplies- WWTP	5,303.41	9,000.00	3,696.59
429-2300 Fuel Oil	13,949.22	27,000.00	13,050.78
429-2310 Vehicle Operation	50.67	1,200.00	1,149.33
429-2380 Uniforms	12,013.90	11,500.00	(513.90)
429-2600 Small Tools/Minor Equipment	173.40	2,500.00	2,326.60
429-3160 Laboratory Fees	38,375.19	60,000.00	21,624.81
429-3200 Telephone - Sewer	1,234.66	3,000.00	1,765.34
429-3610 Electric - Sewer	62,215.82	86,000.00	23,784.18
429-3700 Pump Station Maint & Repair	0.00	15,000.00	15,000.00
429-3710 WWTP Maint & Repairs	16,142.46	25,000.00	8,857.54
429-3720 Collection System Maintenance	12,884.18	20,000.00	7,115.82
429-3730 WWTP Building & Repair	4,781.05	40,000.00	35,218.95
429-3740 Equipment Maintenance Collections	816.38	7,500.00	6,683.62
429-4100 Sewer Backup Expenses	1,828.00	2,500.00	672.00
429-4200 Dues/Subscriptions-Sewer	4,370.00	8,000.00	3,630.00
429-4500 Contracted Line Maintenance	2,054.49	85,500.00	83,445.51
429-4600 Training - Sanitary Sewer	412.00	2,000.00	1,588.00
429-4700 Sludge Disposal	70,712.67	100,000.00	29,287.33
429-7400 Equipment Lease/Purchase	0.00		0.00
429-7410 Capital Improvements equipment (Skid Steer)	0.00	0.00	0.00

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
429-7420 Capital Improvement Collection System	0.00	0.00	0.00
<u>TOTAL COLLECTION SYSTEM</u>	<u>463,479.97</u>	<u>888,769.00</u>	<u>425,289.03</u>
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	39,167.56	28,058.00	(11,109.56)
430-1300 Salaries & Wages - DPW - Sewer	92,850.09	172,078.00	79,227.91
430-1610 FICA - Street Dept	8,488.08	12,470.00	3,981.92
430-1630 Medicare - Street Dept	646.02	2,916.00	2,269.98
430-1830 Overtime - Street Dept	5,217.93	990.00	(4,227.93)
430-2100 Office Supplies - Street Dept	370.12	660.00	289.88
430-2120 Safety Equipment - Street Dept	467.93	990.00	522.07
430-2150 Computer Equipment/Supplies - Street Dept	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	8,638.33	16,500.00	7,861.67
430-2380 Uniforms - Street Dept	5,886.54	9,570.00	3,683.46
430-2500 Vehicle Manintenance/Repair- Street Dept	1,151.96	6,600.00	5,448.04
430-2600 Small Tools/Minor Equip - Street Dept	901.12	1,320.00	418.88
430-3150 Drug Testing	145.20	198.00	52.80
430-3210 Telephone - Street Dept	284.04	429.00	144.96
430-3210 Radio Purchase	0.00	413.00	413.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	684.74	1,320.00	635.26
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance - Street Dept	590.66	3,300.00	2,709.34
430-3740 Equipment Maint & Repair - Street	3,917.88	6,105.00	2,187.12
430-4600 Conferences/Training - Street Dept	268.95	660.00	391.05
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	0.00
TOTAL STREET DEPARTMENT	<u>171,178.53</u>	<u>266,888.00</u>	<u>95,709.47</u>
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	27,685.27	16,248.00	(11,437.27)
486-3531 Workers Comp - Fire Department	3,730.37	10,050.00	6,319.63
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
TOTAL INSURANCE	83,131.44	88,273.00	5,141.56
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	6,520.70	10,750.00	4,229.30
487-1590 Major Medical (BC/BS)	196,044.28	323,894.00	127,849.72
487-1591 Health Ins. Buy-out/HRA Cont	2,074.00	3,015.00	941.00
487-5310 N/U Pension MMO	16,235.89	95,006.00	78,770.11
TOTAL EMPLOYEE BENEFITS	220,874.87	432,665.00	211,790.13
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	3,674.77	8,375.00	4,700.23
TOTAL EMPLOYER FICA EXPENSES	3,674.77	8,375.00	4,700.23
TRANSFERS			
Total Expenses	1,156,383.81	2,167,180.00	1,010,796.19
Excess Revenue Over(Under) Expenditures	164,425.93	7,691.00	156,734.93

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	45,000.00	(45,000.00)
341-0110 Interest-Savings	1,473.58	0.00	1,473.58
341-0210 Interest-Water-PLGIT	0.53	0.00	0.53
341-0211 Interest-Water-P Plus	8,278.81	0.00	8,278.81
341-0212 Interest-Water-P 2025	42,064.23	0.00	42,064.23
<u>TOTAL INTEREST</u>	<u>51,817.15</u>	<u>45,000.00</u>	<u>6,817.15</u>
STATE GRANT PROGRAM			
354-1260 American Recovery Funds	0.00	0.00	(1,550,000.00)
<u>TOTAL STATE GRANTS</u>	<u>-</u>	<u>-</u>	<u>(1,550,000.00)</u>
354-1230- PA Small H2o Grant Waterline	0.00	0.00	0.00
<u>TOTAL STATE SHARED REVENUE</u>	<u>0.00</u>	<u>-</u>	<u>0.00</u>
<u>STATE SHARED REVENUE</u>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>-</u>	<u>44,715.00</u>	<u>(44,715.00)</u>
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	1,729.50	150.00	1,579.50
378-2100 Water Rents	1,615,111.05	2,838,000.00	(1,222,888.95)
378-2110 Lien Rents	5,666.39	25,000.00	(19,333.61)
378-2120 Lien Costs & Interest	2,339.43	2,000.00	339.43
378-4300 Hydrant Fees	515.00	0.00	515.00
378-4300 Water Sales Bulk	0.00	110,000.00	(110,000.00)
378-9000 EDU Connection Fees	0.00	87,991.00	(87,991.00)
378-9200 Penalties	56,723.13	40,250.00	16,473.13
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
<u>TOTAL PMT FROM WATER CO</u>	<u>1,685,479.50</u>	<u>3,105,241.00</u>	<u>(1,419,761.50)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	10,157.17	10,134.00	23.17
380-1070 Misc Income	0		
<u>TOTAL MISC. REVENUES</u>	<u>10,157.17</u>	<u>10,134.00</u>	<u>23.17</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	0.00	0.00
TOTAL SALE OF ASSETS	0.00	0.00	0.00
<u>Total Revenues</u>	<u>1,747,453.82</u>	<u>3,205,090.00</u>	<u>(1,457,636.18)</u>
<u>Expenses</u>			
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	20,434.63	39,344.00	18,909.37
401-1220 DPW Director Salary - Water	13,209.77	24,999.00	11,789.23
401-1400 Admin Staff Salary - Water	15,961.21	39,855.00	23,893.79
401-1610 FICA - Admin	3,062.70	6,484.00	3,421.30
401-1630 Medicare - Admin	728.23	1,516.00	787.77
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	3,324.57	3,750.00	425.43
401-2130 Office Equipment/Furniture - Admin	523.61	625.00	101.39
401-2140 IT Expenses	7,824.32	7,500.00	(324.32)
401-2150 Computer Equipment/Supplies	2,725.16	2,500.00	(225.16)
401-2160 Equipment Repair/ Maitenance	173.44	750.00	576.56
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	0.00	2,250.00	2,250.00
401-3210 Telephone - Admin	2,071.76	2,250.00	178.24
401-3250 Postage - Payroll Processing Fee	4,141.28	5,000.00	858.72
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	5,048.99	3,750.00	(1,298.99)
401-4200 Dues Subscriptions/Memberships - Admin	522.54	4,500.00	3,977.46
401-4600 Training/Conferences - General Government	3,243.67	1,250.00	(1,993.67)
401-7200 CIP - New Car	87.25		(87.25)
<u>TOTAL GENERAL GOVT</u>	<u>83,083.13</u>	<u>149,623.00</u>	<u>66,539.87</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	17,781.93	33,723.00	15,941.07
402-1400 Finance - Staff salaries	25,367.54	36,475.00	11,107.46
402-1610 Finance - Fica	2,693.60	4,352.00	2693.6
402-1610 Finance -Medicare	503.44	1,018.00	503.44
402-1830 Finance - Staff salaries Overtime	7.72	0.00	7.72

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
402-3100 Trustee Chg Bond Payment	412.50	1,881.00	1,468.50
402-3110 Auditing Services - Water	0.00	17,490.00	17,490.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	4,071.76	8,250.00	4,178.24
402-3170 Accounting Software	1,246.74	8,877.00	7,630.26
402-3210 Credit Card Fees	8,982.79	13,200.00	4,217.21
TOTAL FINANCIAL ADMIN	61,068.02	127,411.00	66,342.98
 <u>LEGAL SERVICES</u>			
404-3160 Legal Services - WTP	177,655.52	135,000.00	(42,655.52)
TOTAL LEGAL SERVICES	177,655.52	135,000.00	(42,655.52)
 <u>ENGINEERING</u>			
408-3130 Engineering	62,568.02	156,750.00	94,181.98
TOTAL ENGINEERING	62,568.02	156,750.00	94,181.98
 <u>MUNICIPAL BUILDINGS (70/15/15)</u>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	1,930.19	3,300.00	1,369.81
409-3620 Electricity-Annex	539.06	825.00	285.94
409-3640 Gas - Annex	389.05	963.00	573.95
409-3730 Maintenance & Repair Annex	1,022.86	0.00	(1,022.86)
409-3740 Maintenance & Repairs	2,989.05	35,063.00	32,073.95
TOTAL MUNICIPAL BUILDING	6,870.21	40,426.00	33,555.79
 <u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	14,013.64	28,058.00	14,044.36
430-1300 Salaries & Wages - DPW - Water	92,850.09	172,078.00	79,227.91
430-1610 FICA - Street Dept	6,972.82	12,470.00	5,497.18
430-1630 Medicare - Street Dept	1,643.75	2,916.00	1,272.25
430-1830 Overtime - Street Department	5,217.93	990.00	(4,227.93)
430-2100 Office Supplies - Street Dept	434.46	660.00	225.54
430-2120 Safety Equipment	467.93	990.00	522.07
430-2150 Computer Equipment/Supplies	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	8,652.81	16,500.00	7,847.19
430-2380 Uniforms - Street Dept	5,886.54	9,570.00	3,683.46
430-2500 Vehicle Manitenance/Repair- Street	1,151.96	6,600.00	5,448.04
430-2600 Small Tools/Minor Equip - Street Dept	884.76	1,320.00	435.24
430-3150 Drug Testing	145.20	198.00	52.80

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-3210 Telephone - Street Dept	284.04	429.00	144.96
430-3260 Radio Purchase	0.00	413.00	
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	684.74	1,320.00	635.26
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance- Street Dept	510.56	3,300.00	2,789.44
430-3740 Equipment Maint & Repair - Street Dept	3,755.02	6,105.00	2,349.98
430-4600 Conferences/Training - Street Dept	268.95	660.00	391.05
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	145,326.58	266,888.00	121,561.42

WATER

448-1300 Water Staff Salaries	254,845.82	586,286.00	331,440.18
448-1610 FICA - Water	16,052.64	36,691.00	20,638.36
448-1630 Medicare - Water	3,799.02	8,581.00	4,781.98
448-1830 Water Overtime	3,816.93	5,500.00	1,683.07
448-2100 Office Supplies	1,506.90	1,500.00	(6.90)
448-2110 Chemicals - Water	55,554.21	130,000.00	74,445.79
448-2120 Safety Supplies	1,823.04	3,000.00	
448-2150 Computer Equipt & Supplies	0.00	2,500.00	2,500.00
448-2200 Materials & Supplies	3,197.65	14,000.00	10,802.35
448-2300 Fuel Oil	11,039.05	15,000.00	3,960.95
448-2310 Vehicle Operation	1,535.34	2,500.00	964.66
448-2380 Uniforms/Boot Allowance	5,577.91	17,000.00	11,422.09
448-2400 Meter M&R Supplies (New Radio Read)	21,181.40	25,000.00	3,818.60
448-2600 Small Tools/Minor Equipment - Water	2,149.72	12,000.00	9,850.28
488-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)
448-3160 Laboratory Fees - Water	18,355.72	45,000.00	26,644.28
448-3200 Telephone- Water	833.65	3,500.00	2,666.35
448-3610 Electric- WTP, Wells, Dist	165.80	60,000.00	59,834.20
448-3700 Well Maint & Repair	29,208.63	40,000.00	10,791.37
448-3720 Distribution System- Maint. & Repairs	6,543.96	100,000.00	93,456.04
448-3730 Building Maintenance	46,333.97	15,000.00	(31,333.97)
448-3740 WTP Maint & Repairs	2,122.44	15,000.00	12,877.56
448-3750 Dist Contracted Services	9,202.65	45,000.00	35,797.35
448-4200 Dues/Subscriptions - Water	38,619.85	2,500.00	(36,119.85)
448-4500 Contracted Line Maint - Water	2,581.00	15,000.00	12,419.00
448-4600 Training/conferences - Water	35.47	2,000.00	1,964.53
448-4700 Sludge Removal	620.00	65,000.00	64,380.00
448-4910 Permits	27,002.10	21,000.00	(6,002.10)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
448-7400 Capital Improvements	20,000.00	0.00	(20,000.00)
448-7410 Capital purchase (UTV)	794.36		(794.36)
TOTAL WATER FACILITIES	604,216.18	1,288,558.00	684,341.82
 <u>DEBT SERVICE</u>			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	28,890.04	48,829.00	19,938.96
471-1120 Penn Vest Dam	23,563.63	40,651.00	17,087.37
471-1130 Penn Vest Dam	0.00	33,800.00	33,800.00
TOTAL DEBT SERVICE	52,453.67	287,833.00	235,379.33
 <u>DEBT INTEREST</u>			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20
472-1110 Penn Vest Water Line - Interest	3,285.67	6,330.00	3,044.33
472-1130 interest -2021 Loan	5,841.62	9,758.00	3,916.38
472-1120 Penn Vest Dam - Interest	36,074.17	76,000.00	39,925.83
TOTAL DEBT INTEREST	97,628.26	198,088.00	100,459.74
 <u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	27,685.27	16,248.00	(11,437.27)
486-3531 Workers Comp - Fire Department	3,730.37	10,050.00	6,319.63
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00
TOTAL INSURANCE	83,131.44	88,273.00	5,141.56
 <u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	6,846.82	10,750.00	3,903.18
487-1590 Major Medical (BC/BS)	201,870.80	323,894.00	122,023.20
487-1591 Health Ins. Buy-out/HRA Cont	2,074.00	3,015.00	941.00
487-5310 N/U Pension MMO	16,235.89	95,006.00	78,770.11
TOTAL EMPLOYEE BENEFITS	227,027.51	432,665.00	205,637.49
 <u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	4,261.76	8,375.00	4,113.24
TOTAL EMPLOYER FICA EXPENSES	4,261.76	8,375.00	4,113.24
Total Expenses	1,605,290.30	3,179,890.00	1,574,599.70
Excess Revenue Over(Under) Expenditures	142,163.52	25,200.00	167,363.52

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
July 31, 2025 - Trash

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
<u>SANITATION</u>			
354-1200 Performance Grant To Twin Boroughs	0.00	0.00	0.00
364-3010 Solid Waste User Fees	980,244.74	1,169,956.00	(189,711.26)
364-3020 Solid Waste Fees Penalties	25,452.02	29,975.00	(4,522.98)
364-3030 Solid Waste Bulk Items and Bags	7,322.42	17,825.00	(10,502.58)
364-3150 Lien Rents Solid Waste	3,921.94	1,500.00	(2,421.94)
364-3160 Lien Interest & Cost	3,209.99	8,500.00	5,290.01
<u>TOTAL SANITATION</u>	<u>1,020,151.11</u>	<u>1,227,756.00</u>	<u>(207,604.89)</u>
<u>STATE GRANT PROGRAMS</u>	0.00	0.00	0.00
Total Revenues	<u>1,020,151.11</u>	<u>1,227,756.00</u>	<u>(207,604.89)</u>
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	74,442.09	140,482.00	(66,039.91)
426-1610 FICA	4,668.25	8,710.00	(4,041.75)
426-1630 Medicare	1,091.77	2,037.00	(945.23)
426-1830 Overtime	224.25	3,000.00	(2,775.75)
426-1910 Uniforms	4,509.47	6,000.00	(1,490.53)
426-2270 Supplies	2,719.11	8,500.00	(5,780.89)
426-2500 Recycling Grant to Twin Boros	0.00	30,000.00	(30,000.00)
<u>TOTAL SANITATION</u>	<u>87,654.94</u>	<u>198,729.00</u>	<u>(111,074.06)</u>
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	11,496.12	15,000.00	(3,503.88)
427-4700 Refuse Coll/Disp Contract	526,303.36	989,576.00	(463,272.64)
427-4710 WM Extra Bags and Tags	4,700.50	7,500.00	(2,799.50)
<u>TOTAL SOLID WASTE</u>	<u>542,499.98</u>	<u>1,012,076.00</u>	<u>(469,576.02)</u>
Total Expenses	<u>630,154.92</u>	<u>1,210,805.00</u>	<u>(580,650.08)</u>
<u>Excess Revenue Over(Under) Expenditures</u>	<u>389,996.19</u>	<u>16,951.00</u>	<u>373,045.19</u>

DPW Report
Active and Future Projects
As of 8.15.2025

- A. **2025 Paving Schedule: Started Milling Aug 11th**
1. **Funding: Paving Bid:** Gap View Heights, Teak, Laurel, Ashburn, Exchange, Lions, Kiwanis, Hazen, Emerson, Marguerite, Longfellow, East Broad, part of Eagle Valley Lane, Starbird, Hallet and Teeter
 2. **Liquid Fuels: In House:** Burson, Harris, Braeside, West 6th, East 5th, Spruce, Race, Monroe, Oakland and Gold
 3. **CDBG: Paving Bid:** Maple and Berwick Heights
- B. **Utility work is to be done on roads to be paved.**
1. Clean and camera storm water and sanitary sewer lines to make sure no repairs are needed.
 2. Repair the storm pipe under Gap View Heights Rd. **Waiting on Pipe**
- C. **Levee Inspection:** April 10, 2025 - **COMPLETED AND PASSED**
- D. **214 Washington Street:** Demo bldg. and repair culvert pipe - **WAITING ON AGREEMENT**
- E. **PennDOT: King Street Bridge Replacement - ON HOLD \$44,096.06 Engineer Cost/ \$33,072.05 Back**
- F. **PennDOT: Rt. 209 Paving Project:** Paving started April 14th - **COMPLETED**
1. 7PM to 6AM - Starting at Veterans Memorial Bridge going to Wendy's.
 2. Sanitary and Storm Sewer Inspections and Repairs - **COMPLETED \$?**
 3. ADA ramps along 209 – **COMPLETED by PennDOT**
 4. Line painting, directional markings and parking T's - **COMPLETED**
- G. **PennDOT: I-80 Project \$Engineer Costs after minus a Percentage \$27,033.61**
1. Water – **COMPLETED by PennDOT**
 2. Sanitary Sewer – **COMPLETED by PennDOT**
 3. Storm Sewer – **COMPLETED by PennDOT**
 4. Sanitary Sewer – Main replacement around U-Haul
 5. Orchard Street Water Main Replacement and Sewer Main Lining before paving.
- H. **Water Meter Replacement - ACTIVELY WORKING ON \$2,188,912.28**
1. Total Meter: 3,154
 2. Completed: 3,146
 3. Incomplete: 8
 4. **Expenses:**
 - a. 2023 Year **\$635,732** (Audited Financial Statement)
 - b. 2024 Year **\$1,474,164.36**
 - c. 2025 Year **\$79,015.92** (without labor)
 - d. **Total to Date** (without labor for 2025) **\$2,188,912.28**
- I. **Veterans Memorial:**
1. Round Washed Stone 1" to 3" **\$800.00** – Stone was placed by the wall
 2. Tops and pulleys for flag poles – **COMPLETED \$884.16**
- J. **Elk Street Embankment Repair – COMPLETED \$19,280.24**
- K. **Reclaiming the Sewer Main between the Railroad and Braeside Avenue**
1. Removing the trees, bushes and weeds from above the Sewer Main along the Borough's Right of Way.

L. Asterra: Leak Detection \$

1. First scan September 2024, 5 Leaks found – All repaired
2. Second scan April 13, 2025, two hydrants leaking and 2 customer's side service line.

M. Utility Poles:

1. Emails were sent to Met-Ed, PP&L, Verizon and Blue Ridge Communications
2. Emailed list included poor locations of poles, double poles and damaged/dangerous poles.

N. Pool:

1. The pool was acid washed and painted prior to the opening date of June 7th. The pool opening was delayed due to rain. Backwashing is done every Wednesday. **The pool is open.**

O. Street Cleaning:

1. The Street Sweeper is behind due to all the work being done in town. He is trying to get to Main streets every week, Minor streets with curbs every two weeks and Minor streets without curbs every three weeks.

P. Mowing:

1. Mowing Borough owned properties is done weekly.
2. Levee is mowed every three weeks or so depending on the weather.

Q. Dredge Waterways:

1. Reclaiming the stream through Miller Park holding pond
2. Reclaiming the stream through Flory Pond

R. Stream Embankments Repairs:

1. Adding riprap along Sambo Creek around the Sewer Main by the High School.

S. Salt Shed Relocation:

1. Looking for a centralized location to build a new Salt Shed outside of the Aquafer Protection Zone

T. Wells 3 & 4 Filters:

1. Upgrade the filtration system at the Wells for Manganese.

U. Replacing Utilities:

1. State Street, Spring Street and Neola Street need water, sewer and storm line replacement.

V. Replacing the Roofs at three facilities:

1. Replacing the roofs on five buildings at the Wastewater Treatment Plant
2. Replacing one roof at the Water Treatment Plant
3. Replacing one roof at the Maintenance Building

W. Fencing: Total \$74,000.00

1. Maintenance Yard: extending the fencing to be able to secure the equipment. **\$22,900.00**
2. Water: to repair and replace fencing around Wells 3 and 4 and to extend the fencing and put a gate at the Water Treatment Plant. **\$39,200.00**
3. Wastewater: Repair fencing and replace the gate at the wastewater Treatment Plant. **\$9,800.00**
4. Twin Boroughs Recycling: repair the gate. **\$600.00**
5. State Street and Spring Street fence repairs from tree removal. **\$1,500.00**

X. Water Main Break on South Courtland:

1. Repairs Made and Road is back open. Pavement is temporary for 90-day repair settlement.